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with accounting periods ended
July 1959-June 1960

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Statistics of Income / 1959-60

U.S. *Business*

TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE
Publication No. 438 (8-62)

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UNITED STATES

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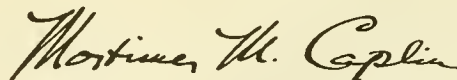
LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., July 18, 1962.

DEAR MR. SECRETARY:

I am transmitting the *Statistics of Income—1959-60, U. S. Business Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954 which specifies that statistics be prepared annually with respect to the operation of the income tax laws. The statistics in this volume are taken from the returns filed by sole proprietorships, partnerships, and corporations, for accounting periods ended July 1959 through June 1960.

This report shows detailed business income and expense data for sole proprietorships and partnerships. It also contains information about the methods sole proprietors and partners use to compute depreciation. In addition, detailed statistics from partnership balance sheets are included. Corporation data are shown that complement the statistics for sole proprietorships and partnerships. However, corporation data in much greater detail are published in the report entitled, *Statistics of Income—1959-60, Corporation Income Tax Returns*.


Commissioner of Internal Revenue

HON. DOUGLAS DILLON,
Secretary of the Treasury.

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***U.S. Business Tax Returns,
July 1959 - June 1960***

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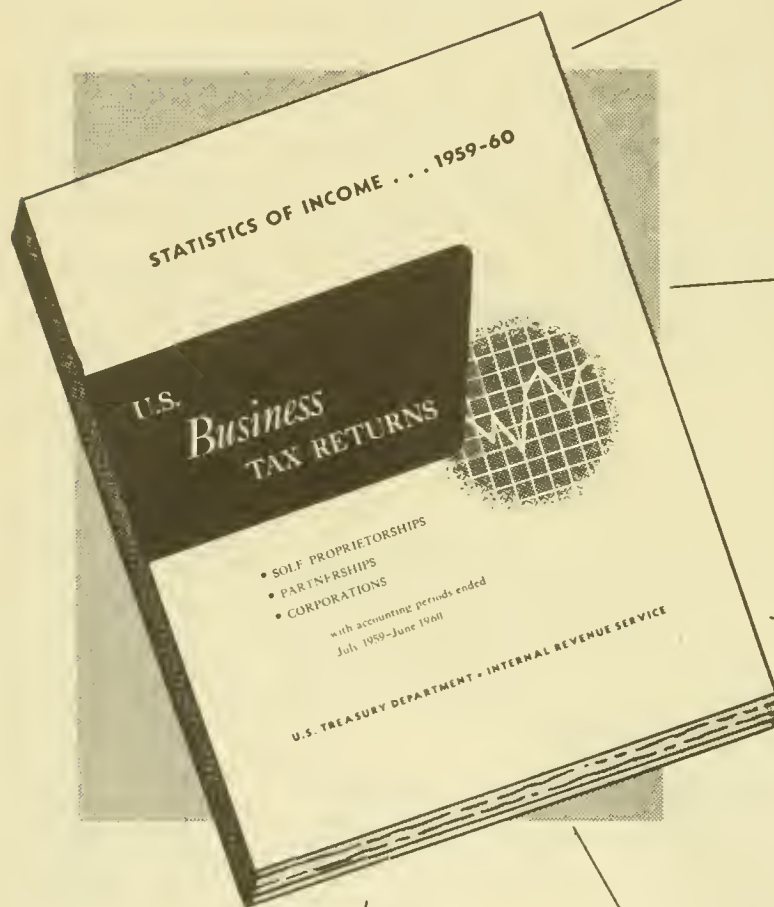
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Highlights

1959-60



Number of sole proprietorships

increased 4 percent over
1958-59 to 9,142,359.

Number of active partnerships

decreased 0.5 percent since
1958-59 to 949,396.

Number of active corporations

rose 8 percent over 1958-59 to 1,074,120,
the first time over one million.

Total business receipts

exceeded \$1,000,000,000,000 for the first time.
The corporate share was \$773,000,000,000 and the
unincorporated share \$253,000,000,000.

Net profits

added up to \$77,100,000,000. Sole proprietorships
earned \$21,500,000,000; partnerships \$8,800,000,000;
corporations \$46,800,000,000.

U.S. BUSINESS TAX RETURNS, 1959-60

Summarized in this report are financial statistics for 11,165,875 business organizations: 9,142,359 sole proprietorships, 949,396 partnerships, and 1,074,120 corporations. The statistics were derived from samples of unaudited income tax and information returns filed for accounting periods ended July 1959 through June 1960. The report shows, for each legal form of organization, the number of businesses, receipts, and profits classified by industry, by size of business receipts, and by size of net profit. Sole proprietorship business expenses, depreciation methods, inventory reporting patterns and cost of goods sold data are shown in detail. The partnership section of the report features inventory reporting patterns, depreciation methods, detailed statistics for cost of goods sold and, for the first time since 1953-54, balance sheet data for selected industries. Corporation data complement the statistics presented for sole proprietorships and partnerships.

Chart 1 of this report relates the number of firms to the business receipts reported by each type of business organization. Chart 2 and table A show

the use of each type of business organization by industrial division. Table B provides national totals from the returns these three types of business organizations filed in two recent income periods: accounting periods ended July 1959 through June 1960 and July 1958 through June 1959. For these two recent periods tables C, D, and E provide summary data for each type of business organization by industrial division.

BUSINESS RECEIPTS

During 1959-60, business receipts for the three forms of business organizations exceeded \$1,000,000,000. Unincorporated business receipts approximated \$253,000,000,000, corporation receipts, \$773,000,000,000. Business receipts of most firms represent payments received mainly from the sale of products and services. Receipts flowing from these sources to the three forms of business organizations are summarized in table F by industrial division.

Where receipts from rents, interest, dividends, or other investment income are substantial in

Table A.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NUMBER OF BUSINESSES BY INDUSTRIAL DIVISION, 1959-60

Industrial division	Total number of businesses	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
All industrial divisions...	11,165,875	10,091,755	9,142,359	949,396	1,074,120
Agriculture, forestry and fisheries.....	3,662,408	3,646,805	3,505,090	141,715	15,603
Mining.....	59,912	46,992	33,691	13,301	12,920
Construction.....	779,706	713,446	646,316	67,130	66,260
Manufacturing.....	391,067	234,770	186,901	47,869	156,297
Transportation, communication, and sanitary services.....	344,371	301,176	283,553	17,623	43,195
Wholesale and retail trade.....	2,648,324	2,313,607	2,009,785	303,822	334,717
Wholesale trade.....	429,167	319,519	269,063	50,456	109,648
Retail trade.....	2,022,796	1,823,172	1,582,002	241,170	199,624
Wholesale and retail trade not allocable.....	196,361	170,916	158,720	12,196	25,445
Finance, insurance, and real estate.....	950,760	632,168	446,995	185,173	318,592
Services.....	2,250,198	2,140,193	1,979,695	160,498	110,005
Nature of business not allocable.	79,129	62,598	50,333	12,265	16,531

Chart 1.—NUMBER AND BUSINESS RECEIPTS FOR SOLE PROPRIETORSHIPS, PARTNERSHIPS AND CORPORATIONS, 1959-60

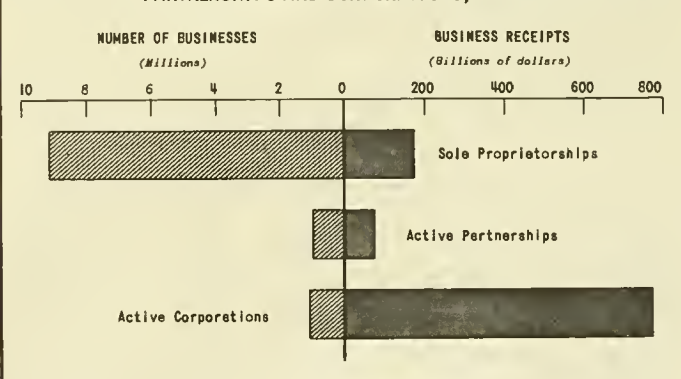


Table B.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, END-OF-YEAR 1959-60 AND 1958-59

Selected Items	Total business organizations		Unincorporated businesses						Corporations	
			Total		Sole proprietorships		Partnerships			
	1959-60	1958-59	1959-60	1958-59	1959-60	1958-59	1959-60	1958-59	1959-60	1958-59
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Business organizations—										
With and without net profit:										
Number.....	11,165,875	10,743,932	10,091,755	9,753,551	9,142,359	8,799,711	949,396	953,840	1,074,120	990,381
Business receipts.....million dollars..	1,026,166	938,228	253,251	241,634	176,205	163,399	77,047	78,233	772,915	696,594
Depreciation.....do.....	29,510	27,388	9,017	8,711	6,914	6,694	2,103	2,017	20,494	18,677
Net profit (less loss) ¹do.....	77,157	67,417	30,362	28,894	21,517	20,778	8,845	8,116	46,797	38,523
Inventory, end-of-year.....do.....	104,563	96,028	16,355	16,062	10,598	10,049	5,757	6,012	88,208	79,966
With net profit:										
Number.....	8,649,361	8,531,993	7,978,780	7,920,862	7,219,608	7,155,412	759,172	765,450	670,581	611,131
Business receipts.....million dollars..	908,788	815,117	226,601	215,541	156,773	147,452	69,828	68,089	682,186	599,576
Depreciation.....do.....	24,448	22,422	6,856	6,840	5,260	5,223	1,596	1,617	17,592	15,583
Net profit ²do.....	86,081	75,916	34,429	32,427	24,709	23,339	9,721	9,087	51,651	43,490
Inventory, end-of-year.....do.....	92,165	82,657	14,037	13,731	8,958	8,724	5,079	5,007	78,128	68,926

¹For corporations, net income (less deficit).

²For corporations, net income.

NOTE: Amounts are rounded and may not add to total.

Table C.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-60 AND 1958-59

Industrial division	Number of businesses			Business receipts			Net profit (less loss) ¹		
	1959-60	1958-59	Percent increase or decrease (-)	1959-60 (Million dollars)	1958-59 (Million dollars)	Percent increase or decrease (-)	1959-60 (Million dollars)	1958-59 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	9,142,359	8,799,711	3.9	176,205	163,399	7.8	21,517	20,778	3.6
Agriculture, forestry, and fisheries.....	3,505,090	3,489,164	0.5	27,816	25,914	7.3	2,914	4,017	-27.5
Mining.....	33,691	35,413	-4.9	1,005	1,287	-21.9	25	4	(³)
Construction.....	646,316	604,910	6.8	15,719	13,562	15.9	1,980	1,691	17.1
Manufacturing.....	186,901	179,967	3.9	6,726	6,324	6.4	627	609	3.0
Transportation, communication, and sanitary services.....	283,553	290,225	-2.3	4,045	3,930	2.9	554	545	1.5
Wholesale and retail trade.....	2,009,785	1,880,131	6.9	92,390	85,158	8.5	5,782	5,281	9.5
Wholesale trade.....	269,063	255,457	5.3	19,084	16,856	13.2	1,169	1,122	4.2
Retail trade.....	1,582,002	1,552,566	1.9	66,167	63,811	3.7	4,122	3,911	5.4
Wholesale and retail trade not allocable.....	158,720	72,108	120.1	7,139	4,491	59.0	491	248	97.9
Finance, insurance, and real estate.....	446,995	436,296	2.5	4,407	6,107	-27.8	1,505	1,364	10.3
Services.....	1,979,695	1,825,988	8.4	23,481	20,710	13.4	8,084	7,190	12.4
Nature of business not allocable.....	50,333	57,617	-12.7	616	408	51.0	77	77	-0.4

¹See Explanation of Terms "Net profit (or loss), Sole Proprietorships" for brief explanation of net profit.²Net loss.³Percent not applicable.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table D.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-60 AND 1958-59

Industrial division	Number of businesses			Business receipts			Net profit (less loss) ¹		
	1959-60	1958-59	Percent increase or decrease (-)	1959-60 (Million dollars)	1958-59 (Million dollars)	Percent increase or decrease (-)	1959-60 (Million dollars)	1958-59 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	949,396	953,840	-0.5	77,047	78,235	-1.5	8,845	8,116	9.0
Agriculture, forestry, and fisheries.....	141,715	144,915	-2.2	4,307	4,243	1.5	589	595	-1.0
Mining.....	13,301	18,075	-26.4	957	1,034	-7.5	26	260	(³)
Construction.....	67,130	60,945	10.1	7,788	7,338	6.1	713	679	5.0
Manufacturing.....	47,869	50,745	-5.7	7,703	8,007	-3.8	650	628	3.4
Transportation, communication, and sanitary services.....	17,623	17,198	2.5	1,106	1,048	5.5	132	125	5.0
Wholesale and retail trade.....	303,822	317,656	-4.4	41,660	42,920	-2.9	2,529	2,217	14.1
Wholesale trade.....	50,456	48,884	3.2	14,565	15,116	-3.7	701	609	15.0
Retail trade.....	241,170	250,629	-3.8	24,882	25,379	-2.0	1,692	1,471	15.0
Wholesale and retail trade not allocable.....	12,196	18,143	-32.8	2,213	2,425	-8.8	137	137	0.2
Finance, insurance, and real estate.....	185,173	168,960	9.6	4,217	4,483	-6.0	1,201	1,161	3.4
Services.....	160,498	162,881	-1.5	9,044	8,927	1.3	2,964	2,718	9.0
Nature of business not allocable.....	12,265	12,465	-1.6	265	234	13.1	42	52	-19.4

¹See Explanation of Terms "Net profit (or loss), Partnerships" for brief explanation of net profit.²Net loss.³Percent not applicable.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table E.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-60 AND 1958-59

Industrial division	Number of businesses			Business receipts			Net income (less deficit) ¹		
	1959-60	1958-59	Percent increase or decrease (-)	1959-60 (Million dollars)	1958-59 (Million dollars)	Percent increase or decrease (-)	1959-60 (Million dollars)	1958-59 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	1,074,120	990,381	8.5	772,915	696,594	11.0	46,797	38,523	21.5
Agriculture, forestry, and fisheries.....	15,603	13,945	11.9	3,677	3,455	6.4	106	144	-26.3
Mining.....	12,920	12,117	6.6	9,897	9,629	2.8	646	832	-23.4
Construction.....	66,260	59,847	10.7	31,682	28,148	12.6	579	659	-12.1
Manufacturing.....	156,297	150,696	3.7	356,972	324,135	10.1	24,986	18,500	35.0
Transportation, communication, electric, gas, and sanitary services.....	43,195	37,920	13.9	60,609	54,503	11.2	6,791	5,722	18.7
Wholesale and retail trade.....	334,717	311,477	7.5	252,868	225,737	12.0	5,567	4,425	25.8
Wholesale trade.....	109,648	102,342	7.1	124,124	110,830	12.0	2,563	1,988	28.9
Retail trade.....	199,624	186,405	7.1	118,156	105,251	12.3	2,763	2,239	23.4
Wholesale and retail trade not allocable.....	25,445	22,730	11.9	10,587	9,637	9.6	241	198	21.9
Finance, insurance, and real estate.....	318,592	293,928	8.4	36,062	33,054	9.1	7,152	7,487	-4.5
Services.....	110,005	97,200	13.2	20,954	17,741	18.1	968	753	28.6
Nature of business not allocable.....	16,531	13,251	24.8	194	193	0.5	2	1	104.6

¹See Explanation of Terms "Net income (or deficit), Corporation returns" for brief explanation of income.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

amount, as they are for corporations engaged in financial activities, "Total compiled receipts" provides another measure of gross payments. This measure is included in the basic tables in the corporations section of this report, and defined more fully in the "Explanation of Terms."

PROFITS

Net profit for the three forms of business organization was \$77,000,000,000 in 1959-60, an increase of approximately \$10,000,000,000 over 1958-59.

Table G shows net profit totals for each form of business in each industrial division. Of the net profit reported for unincorporated businesses, Service industries had 36 percent and firms in Trade had 27 percent of reported profits. More than half the net profit reported by corporations was in Manufacturing.

Net profit data for the three forms of business organizations are not strictly comparable. For sole proprietorships, net profit represents the owners entire return from the enterprise. Net profit for active partnerships is in addition to compensation in the form of guaranteed payments

Chart 2.—NUMBER OF BUSINESSES: PERCENTAGE BY INDUSTRIAL DIVISION, 1959-60

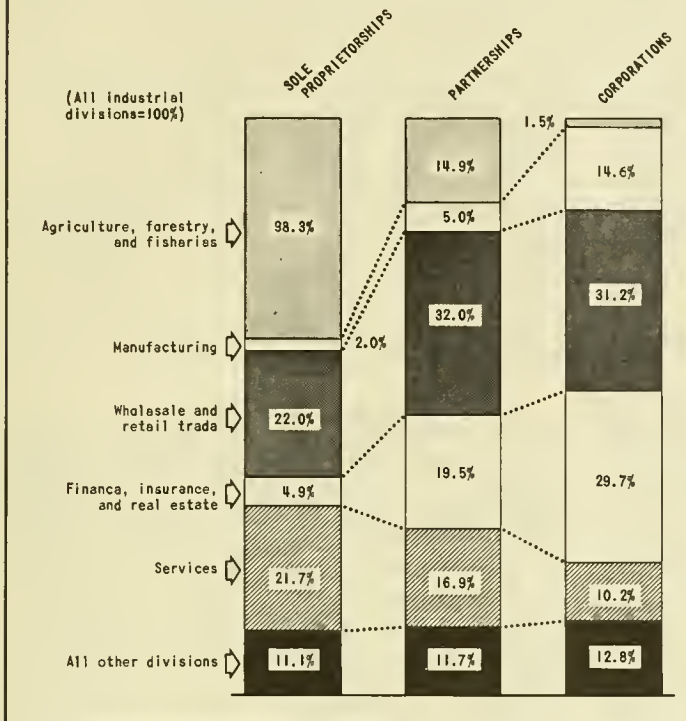


Table F.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: BUSINESS RECEIPTS BY INDUSTRIAL DIVISION, 1959-60

Industrial division	Total business receipts	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
(Million dollars)					
All industrial divisions.....	1,026,166	253,251	176,205	77,047	772,915
Agriculture, forestry, and fisheries..	35,800	32,123	27,816	4,307	3,677
Mining.....	11,859	1,962	1,005	957	9,897
Construction.....	55,189	23,507	15,719	7,788	31,682
Manufacturing.....	371,402	14,429	6,726	7,703	356,973
Transportation, communication, and sanitary services.....	65,760	5,151	4,045	1,106	60,609
Wholesale and retail trade.....	386,917	134,049	92,390	41,660	252,868
Wholesale trade.....	157,773	33,649	19,084	14,565	124,124
Retail trade.....	209,205	91,049	66,167	24,882	118,156
Wholesale and retail trade not allocable.....	19,939	9,352	7,139	2,213	10,587
Finance, insurance, and real estate	44,686	8,624	4,407	4,217	36,062
Services.....	53,479	32,524	23,481	9,044	20,954
Nature of business not allocable...	1,075	882	616	265	194

NOTE: Amounts are rounded and may not add to totals.

to partners for services and capital; and wages and salaries of corporate employees, some of whom may be stockholders, are deducted in arriving at net income. For further clarification of these differences, see the paragraphs on net income (or deficit) and net profit (or loss) in the section on "Explanation of Terms" and the instructions for completing a schedule C and return Forms 1065 and 1120 reproduced in the back of this report.

DEPRECIATION

Depreciation claimed by sole proprietorships, partnerships, and corporations was \$29,500,000,000 during 1959-60. Of this amount, unincorporated businesses claimed \$9,000,000 while corporations claimed \$20,500,000,000 or approximately 69 percent. Within the unincorporated segment, approxi-

Table G.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NET PROFIT (LESS LOSS) BY INDUSTRIAL DIVISION, 1959-60

Industrial division	Total net profit (less loss)	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
(Million dollars)					
All industrial divisions.....	77,159	30,362	21,517	8,845	46,797
Agriculture, forestry, and fisheries..	3,609	3,503	2,914	589	106
Mining.....	667	21	15	26	646
Construction.....	3,272	2,692	1,980	713	579
Manufacturing.....	26,263	1,277	627	650	24,986
Transportation, communication, and sanitary services.....	7,476	685	554	132	6,791
Wholesale and retail trade.....	13,878	8,311	5,782	2,529	5,567
Wholesale trade.....	4,433	1,870	1,169	701	2,563
Retail trade.....	8,577	5,814	4,122	1,692	2,763
Wholesale and retail trade not allocable.....	869	627	491	137	241
Finance, insurance, and real estate..	9,859	2,706	1,505	1,201	7,153
Services.....	12,016	11,048	8,084	2,964	968
Nature of business not allocable...	120	118	77	42	2

¹Net loss exceeds net profit.

NOTES: Amounts are rounded and may not add to totals.

Net profits for the three forms of business organization are not strictly comparable. See second paragraph on profits.

Table H.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: DEPRECIATION BY INDUSTRIAL DIVISION, 1959-60

Industrial division	Total depreciation	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
(Million dollars)					
All industrial divisions.....	29,511	9,017	6,914	2,103	20,494
Agriculture, forestry, and fisheries..	3,549	3,385	3,073	311	164
Mining.....	876	185	94	91	691
Construction.....	1,253	651	416	234	602
Manufacturing.....	9,634	406	233	173	9,228
Transportation, communication, and sanitary services.....	5,283	474	399	75	4,808
Wholesale and retail trade.....	3,740	1,770	1,335	435	1,969
Wholesale trade.....	984	337	225	112	647
Retail trade.....	2,470	1,261	966	296	1,208
Wholesale and retail trade not allocable.....	286	172	144	27	114
Finance, insurance, and real estate.	2,435	671	226	445	1,763
Services.....	2,702	1,442	1,113	328	1,260
Nature of business not allocable....	40	33	23	10	7

NOTE: Amounts are rounded and may not add to totals.

mately \$7,000,000,000 in depreciation was claimed by sole proprietorships and \$2,000,000,000 by active partnerships. Text table H contains summary depreciation data derived from the returns of each type of business organization, by industrial division for accounting periods ended July 1959 through June 1960.

This report contains new data about the methods used by sole proprietorships and partnerships to compute the amount of depreciation claimed. The data are summarized in tables I and J. More complete information about depreciation methods used by sole proprietorships is contained in basic tables 6, 7, and 8. For active partnerships, the new data about depreciation methods are shown in basic tables 23, 24, and 25.

In the section containing the description of the statistical sample, table T contains estimates of the numbers of sole proprietorship and partnership returns showing depreciation by industrial division. Associated with each frequency estimate is a measure of its sampling variability.

INVENTORY

End-of-year inventory reported by the three forms of business organization totaled \$105,000,000,000. Unincorporated firms held inventories valued at

Table I.—SOLE PROPRIETORSHIPS: NUMBER OF BUSINESSES AND DEPRECIATION CLAIMED, BY INDUSTRIAL DIVISION AND DEPRECIATION METHOD, 1959-60

Industrial division	Total number of businesses	Number of businesses without depreciation	Businesses with depreciation					
			Total depreciation		Straight-line method		Other reported methods	
			Number of businesses	Amount (Million dollars)	Number of businesses	Amount (Million dollars)	Number of businesses	Amount (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions.....	9,142,359	2,491,799	6,650,560	6,914	5,582,253	5,150	837,810	1,020
Agriculture, forestry, and fisheries.....	3,505,090	778,817	2,726,273	3,073	2,310,339	2,424	277,364	298
Mining.....	33,691	7,015	26,676	94	17,402	41	8,484	31
Construction.....	646,316	227,297	419,019	416	358,735	297	52,476	87
Manufacturing.....	186,901	40,510	146,391	233	122,185	156	23,761	52
Transportation, communication, and sanitary services.....	283,553	63,021	220,532	399	180,854	275	28,554	92
Wholesale and retail trade.....	2,009,785	547,289	1,462,496	1,335	1,231,870	986	185,535	218
Wholesale trade.....	269,063	83,559	185,504	225	145,081	141	34,657	57
Retail trade.....	1,582,009	420,862	1,161,140	966	988,917	740	135,808	134
Wholesale and retail trade not allocable.....	158,720	42,868	115,852	144	97,872	105	15,070	27
Finance, insurance, and real estate.....	446,995	146,801	300,194	226	241,221	149	46,800	42
Services.....	1,979,695	656,082	1,323,613	1,113	1,100,852	807	211,346	196
Nature of business not allocable.....	50,333	24,967	25,366	23	18,795	17	1,263	4

NOTE: The number of sole proprietorships reporting depreciation may be less than the number of sole proprietorships reporting depreciation methods because frequently a sole proprietorship will use more than one method of depreciation. The number of unreported depreciation methods is not shown (see table 6). Total depreciation (column 4), however, includes the amount of related depreciation.

Table J.—ACTIVE PARTNERSHIPS: NUMBER OF PARTNERSHIPS AND DEPRECIATION CLAIMED, BY INDUSTRIAL DIVISION AND DEPRECIATION METHOD, 1959-60

Industrial division	Total number of active partnerships	Number of partnerships without depreciation	Partnerships with depreciation					
			Total depreciation		Straight-line method		Other reported methods	
			Number of partnerships	Amount (Million dollars)	Number of partnerships	Amount (Million dollars)	Number of partnerships	Amount (Million dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industrial divisions.....	949,396	183,968	765,428	2,103	647,143	1,240	241,585	753
Agriculture, forestry, and fisheries.....	141,715	29,145	112,570	311	93,782	212	41,329	89
Mining.....	13,301	2,988	10,313	91	7,883	38	4,285	45
Construction.....	67,130	13,594	53,536	234	46,856	97	16,109	103
Manufacturing.....	47,869	5,985	41,884	173	36,395	102	16,655	70
Transportation, communication, and sanitary services.....	17,623	1,894	15,729	75	13,078	44	5,499	30
Wholesale and retail trade.....	303,822	47,191	256,631	435	222,466	306	71,234	120
Wholesale trade.....	50,456	11,227	39,229	112	33,531	71	15,069	39
Retail trade.....	241,170	34,438	206,732	296	180,085	218	52,412	72
Wholesale and retail trade not allocable.....	12,196	1,526	10,670	27	8,830	18	3,753	8
Finance, insurance, and real estate.....	185,173	48,320	136,853	445	109,375	263	41,611	179
Services.....	160,498	28,754	131,744	328	112,354	171	43,811	118
Nature of business not allocable.....	12,265	6,097	6,168	10	4,954	6	1,052	3

NOTE: The number of partnerships reporting depreciation may be less than the number of partnerships reporting depreciation methods because frequently a partnership will use more than one method of depreciation. The number of unreported depreciation methods is not shown (see table 23). Total depreciation (column 4), however, includes the amount of related depreciation.

approximately \$16,000,000,000, mainly in stocks used in Wholesale and retail trade. Manufacturing corporations held \$55,000,000,000 of the \$88,000,000,000 total inventory investment shown on corporation returns. Tables 4, 18, and 30 contain information about inventory reporting patterns, that is whether inventory data are reported at both beginning- and end-of-year, beginning-of-year only, and end-of-year only. Adjustments have not been made to these data to correct for any underreporting of inventories on the return forms.

Table K.—SOLE PROPRIETORSHIPS AND ACTIVE PARTNERSHIPS: DEPLETION AND AMORTIZATION, BY INDUSTRIAL DIVISION, 1959-60

Industrial division	Depletion			Amortization, sole proprietorships ²
	Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)
	(Thousand dollars)			
All industrial divisions.....	239,012	119,378	119,634	47,784
Agriculture, forestry, and fisheries..	26,605	22,528	4,077	6,276
Mining.....	138,458	70,783	67,675	(¹)
Crude petroleum and natural gas....	118,284	68,154	50,130	(¹)
Other mining, and quarrying.....	20,174	2,629	17,545	(¹)
Construction.....	7,475	5,644	1,831	10,853
Manufacturing.....	13,876	3,175	10,701	979
Transportation, communication, and sanitary services.....	(¹)	(¹)	(¹)	1,662
Wholesale and retail trade.....	15,193	10,550	4,643	14,841
Finance, insurance, and real estate...	31,397	4,258	27,139	2,036
Services.....	4,227	1,556	2,671	10,857
Nature of business not allocable.....	(¹)	(¹)	(¹)	(¹)

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals of all industrial divisions.

²Amortization data are not available for partnerships as no reliable estimate of the sampling variability can be obtained from the sample.

OTHER NEW DATA

Estimates of the amount of depletion claimed by unincorporated businesses, and the amortization claimed by sole proprietorships, are summarized in text table K by industrial division. The data appearing in this text table are estimates of the total depletion and amortization shown as a business deduction on the first page of schedule C or Form 1065. A copy of each, and the instructions for completing schedule C and Form 1065 are reproduced in the back of the report.

The extent to which farmers who filed schedule F used the cash or accrual accounting method in computing their income is indicated in table L. The accrual method was used in only 3 percent of these schedules.

Table L.—SOLE PROPRIETORSHIPS—AGRICULTURAL INDUSTRIES: NUMBER OF BUSINESSES IN AGRICULTURE, FORESTRY, AND FISHERIES, BY ACCOUNTING METHOD, 1959-60

Item	Number of businesses		
	Total	Farm	Other agriculture, forestry, and fisheries
	(1)	(2)	(3)
Total.....	3,505,090	3,386,880	118,210
Schedule F:			
Cash method.....	2,800,769	2,800,769	-
Accrual method.....	89,815	89,815	-
Schedule C.....	614,506	496,296	118,210

BALANCE SHEET DATA

The balance sheet information in this report was prepared only for partnership and corporation returns. Sole proprietorships are not required to file balance sheets. Only 44 percent of 1959-60 partnership returns contained balance sheet information. Table 17 in the partnership section shows the number and percentage of partnerships in each industry that reported balance sheet data. On the other hand, most corporations include their balance sheets as part of the return and estimates were made for the relatively few corporations on which balance sheet information was incomplete.

SMALL BUSINESS CORPORATIONS

In 1959-60, for the first time, the number of active corporation returns edged over the million mark. Included in the total were 71,140 Form 1120-S returns filed by corporations electing to have corporation profits taxed at the shareholder level. The provisions of the Technical Amendments Act of 1958 which authorized the election of shareholders to have corporate profits taxed directly at the shareholder level became effective for taxable years beginning after December 31, 1957. Therefore, 1959-60, which covers accounting periods ended July 1959 through June 1960, represents the first complete set of twelve reporting periods for which Form 1120-S returns could be filed. In order to qualify for filing a return under subchapter S of this Act, a corporation must:

1. Be a domestic corporation with no more than ten shareholders.
2. Be owned entirely by shareholders who are individuals (or estates). Shareholders may not be nonresident aliens.
3. Have only one class of stock.
4. Not be a member of an affiliated group eligible to file a consolidated return.
5. Not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, dividends, interest, annuities, and gains from sales or exchanges of stock or securities).
6. Not receive more than 80 percent of its gross receipts from sources outside the United States.

Industry, asset size and year of incorporation data relating to Small Business Corporations are shown on tables 32, 33, and 34.

INDUSTRIAL CLASSIFICATION

The industrial classification used for all *Statistics of Income* reports conforms to the 1957 edition of the Standard Industrial Classification Manual developed by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President.

The Standard Industrial Classification was developed for use in the classification of establishments by type of activity in which engaged, to facilitate the collection, tabulation, presentation, and analysis of data relating to establishments, and for promoting uniformity and comparability in the presentation of statistical data collected by various

agencies of the United States Government, State agencies, trade associations, and private research organizations.

The Standard Industrial Classification has been applied to a legal entity or ownership basis for the *Statistics of Income* series. The definitions in the Standard Industrial Classification were used. Certain combinations were appropriate since the Standard Industrial Classification contains more than 900 industries. For this report, these are combined to form 76 industrial groups for sole proprietorships, 69 for partnerships, and 60 for corporations. The industry classifications for unincorporated businesses are most detailed in the trade and service industries. Corporation classifications provide greater detail in the Manufacturing division.

Each return or schedule is classified according to the business activity accounting for the largest percentage of all receipts. For example, although a corporation may have numerous activities, the data for each return are attributed to a single activity which meets the above criterion. Each sole proprietorship is classified separately according to each business schedule. Two or more businesses in the same industry, however, reported on separate schedules by a single taxpayer, are combined as one. Partnership returns are classified by the major activity of the partnership.

CHANGES IN TAX LEGISLATION

The few provisions of the Life Insurance Company Income Tax Act of 1959 which did not become effective until January 1, 1959, are the only changes in law significant to the statistics in this report. Most of the provisions of the Act were retroactive to the 1958 income tax returns of life insurance companies.

The provisions which were not effective until 1959 include: the reporting and taxation of capital gains; the taxation of withdrawals from untaxed underwriting income set aside by stock life insurance companies under section 815 of the Internal Revenue Code; a partial exemption from tax of income from pension plan reserves; and a tax adjustment resulting from the required changeover to an accrual method of accounting.

SOURCES OF DATA

Returns and Schedules Used

Sole proprietorships.—Data in these published tables relate to businesses and professions carried on by individuals reporting on the business schedule C, the farm schedule F, or the taxpayer's equivalent schedule attached to return Form 1040 for the income year 1959-60. The accounting period ran primarily from January 1 to December 31, 1959, with some noncalendar year exceptions. An individual income tax return must be filed by every citizen and resident alien who receives \$600 or more gross income (\$1,200 if over 65 years of age) and by every person subject to the self-employment tax who had self-employment income of \$400 or more.

Active partnerships.—A partnership is not taxed as a legal entity, but an information return Form 1065 must be filed. Each partner is taxed, however, on his distributive share of the total partnership income, whether or not the distribution has actually been made. As defined in the Internal Revenue Code, a partnership can be a syndicate, joint venture, pool, or other unincorporated business organization which carries on any business or venture and which is not, within the meaning of the Internal Revenue Code, a trust, estate, or corporation.

Active corporation returns.—Domestic and resident foreign corporations, except charitable and other civic and business organizations expressly exempt from taxation under section 501 of the Internal Revenue Code of 1954, must file income tax returns, whether or not they transacted business during the current year. Corporation data were obtained from returns in the Form 1120 series, i.e., 1120, 1120-L, 1120-M, and 1120-S, filed by active nonexempt corporations. The number of such returns differs from the total number of corporations in existence for two reasons: first, inactive corporations are not included in the figures in this report, and second, the effects of the consolidated filing privilege. The Internal Revenue Code permits affiliated groups of corporations to file one consolidated return, combining all income, expenses, and balance sheet data on that return. For 1959-60 there were 14,951 subsidiaries listed on 4,060 returns filed by parent corporations. No attempt is made in this report to determine income and expense components of subsidiaries.

Description of the Sample

A description of the statistical sample used to develop the estimates is contained in a separate section. Also described are the limitations that must be applied when analyzing these data.

EXPLANATION OF TERMS

Where different terms are used on return forms and schedules to describe items similar in nature, a common term is used in this report to denote these items. One such term is "business receipt" which applies to "total receipts" on the business schedule for Form 1040, "gross receipts" on the partnership Form 1065, and "gross sales" and "gross receipts" on the corporate Form 1120. Another is "net profit" for sole proprietorships and partnerships, and "net income" for corporations, which, though treated as comparable for purposes of this report, are not precisely so. The return forms and related instructions are reproduced on later pages in this report and marked to indicate the sources of the data. The following explanations are designed to aid the reader in interpreting the statistical content of the report and should not be construed as interpretations of the Internal Revenue Code.

Accounts payable

These are short-term liabilities, consisting primarily of obligations created by the purchase of merchandise, supplies, or services.

Advertising

A deduction for promotional activities directed toward the sale of goods and services in the course of the business activity.

Amortization

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) Emergency facilities - Section 168
- (b) Grain facilities - Section 169
- (c) Research and experimental expenditures - Section 174
- (d) Exploration expenditures - Section 615
- (e) Development expenditures - Section 616
- (f) Organizational expenditures - Section 248
- (g) Trademark and trade-name expenditures - Section 177

Bad debt

A business bad debt may be deducted when there is reasonable certainty that it is uncollectible, or a reasonable deduction may be taken through an addition to a reserve for bad debts. Taxpayers may elect either method. Once selected, however, the approval of the Commissioner of Internal Revenue is necessary to effect a change. A debt which is deducted as bad, if subsequently collected, must be reported as income for the year in which collected.

Business receipts

Sole proprietorships.—This is the total receipts from sales and services less allowances, rebates, and returns. Total receipts do not include long- or short-term capital gains or losses, nor do they include investment income not associated with the taxpayer's business.

Partnerships.—This is computed as gross receipts or gross sales less returns and allowances. A portion of the income of partnerships engaged in finance, insurance, and real estate activities is not reflected in their business receipts because separate entries for investment income are provided on Form 1065. (See definition of Total receipts.)

Corporation returns.—This is computed from gross receipts less returns and allowances. Throughout the Finance division, business receipts itemized on the return were included in specific income items (e.g., interest, rents) with the exception of rent reported by real estate operators, which was treated as business receipts.

Capital gain (or loss)

In computing the capital gain (or loss) from the sale of capital assets, these assets are defined to include all property held except: (1) property properly included in inventory, or held primarily for sale in the ordinary course of trade or business; (2) depreciable and real property used in trade or business; (3) accounts and notes receivable acquired in the course of trade or business for services rendered or from sale of property (included in item (1) above); (4) any nonforeign government obligations issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from date of

issue; and (5) certain copyrights, literary, musical or artistic compositions or similar properties. Net capital gain from the sale or exchange of property used in trade or business may be treated as flowing from capital assets under the provisions of section 1231. Net losses resulting from such transactions are to be treated as ordinary losses. The same reasoning applies to property which undergoes an involuntary conversion. Casualty losses on uninsured property or capital assets are excluded in determining gain or loss from involuntary conversions; i.e., these losses are ordinary losses, and do not have to be netted against gains under section 1231.

Losses from sale or exchange of capital assets are allowed only to the extent of capital gains; but a net capital loss, reduced by capital gains in intervening years, may be carried over to the five succeeding taxable years, or back for three years.

Sole proprietorships by definition, can have no capital gain or loss. The sole proprietor is concerned only with property directly involved in the business process. Capital gains or losses on transactions not in the course of business attributable to the sole proprietor as an individual, would be reported as such.

Partnerships set aside capital gains or losses from sales or exchanges of capital assets or property. Each partner includes his distributive share of the capital gain or loss in his own individual return (Form 1040).

Long-term versus short-term capital gain or loss.—Capital gains and losses are considered long-term if the capital assets were held for more than six months prior to the sale of same. Short-term capital gains result from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses are deductible from long-term gains when computing the alternative tax (Code section 1201).

Casualty loss

This deduction is for loss due to a sudden, unusual, or unexpected cause. The amount of loss deductible is limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty—the difference being reduced by the insurance coverage which may have been in effect.

Charitable contributions or gifts

Deductions for charitable contributions are allowed on the corporation returns but sole proprietorships and partnerships are not permitted to take this as a business deduction. However, as individuals, on Form 1040, they are allowed this deduction.

For corporations, deductions for charitable contributions are limited by law to 5 percent of the net income (before this deduction). The deduction may include a carryover of excess contributions from the two preceding years. No contributions or gifts are reported for tax purposes by mutual insurance companies since, by law, they report only investment expenses.

Cost of goods sold

This amount is derived from costs most directly connected with the primary operation of the business. It is computed by adding to the opening inventory, the value of merchandise purchased, labor, material and supply costs and deducting from the total the end-of-year inventories.

Depletable assets

This figure represents, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, and also leases and leaseholds, each subject to depletion. Accumulated depletion shown as an adjustment to depletable assets, represents the cumulative decrease in asset value as of the end of the year.

Depletion

The Internal Revenue Code authorizes a deduction from income for depletion of a wasting asset such as a mineral deposit, or a stand of timber, to recover its cost. Owners, operating or not, lessors, or taxpayers holding fractional or overriding royalty interests, all may claim this deduction. There are two basic types of depletion, cost and percentage; no distinction between them is made for this report. The cost method is based on the relationship between the value of the wasting assets "taken out" and the estimated number of units in the deposit. Percentage depletion, which is not applicable to timber, is computed on a percentage of the net income or profit, or on receipts, whichever is smaller. Percentage depletion ordinarily permits recovery of much more than cost. Percentages vary with type of deposit, and are set forth in the Internal Revenue Code.

The depletion allowance is applicable only to income from the extractive process, e.g., no depletion is allowable on the proceeds of the sale of a coal mine.

Depreciable assets

This figure as reported by partnerships and corporations, on the end-of-year balance sheet is, in general, the gross amount of buildings and other fixed depreciable assets. Depreciable property is generally defined as tangible assets, such as plant and equipment having a useful life of more than one year. Included are assets certified as emergency facilities which are eligible for amortization. In some instances, the reported amount includes fully depreciated or fully amortized assets, and assets for which no depreciation deduction has been taken, such as assets under construction.

Depreciation

Deduction of a reasonable allowance is permitted by law, for the exhaustion or wear and tear of property used in a trade or business, or of property held for the production of income. This deduction is a composite amount resulting from the application of the following methods of depreciation allowed by the 1954 Code: straight-line and the accelerated methods such as declining balance and sum of the

years-digits. The accelerated methods are applicable, in general, to tangible property acquired after December 31, 1953. Further, an additional first-year depreciation deduction may be taken for new or used property purchased after December 31, 1957.

Gross profit (or gross loss)

Sole proprietorships and partnerships.—This amount is computed from business receipts less cost of goods sold. (See Business receipts and Cost of goods sold.)

Intangible assets

These assets consist of licenses, franchises, patents, copyrights, contracts, and similar assets having a limited useful life. Other intangible assets not having a determined useful life are included in other assets.

Inventory

Inventories are goods on hand held for sale, and raw materials or supplies which will physically become a part of merchandise intended for sale. The main types are: merchandise or stock in trade, raw materials, work in process, finished products, and growing crops reported as assets by agricultural concerns.

There are two common bases for evaluating inventory, both of which are allowable: cost alone; or cost or market value, whichever is lower. Whichever method is used must be applied to both beginning and ending inventory. The cost or market value method, if used, must be applied to each item in inventory, not to aggregates.

The common method of identifying items in inventory at end-of-year is the first-in, first-out method (FIFO). A special method, last-in, first-out (LIFO) may be used subject to the approval of the Commissioner of Internal Revenue. It may be used only where inventories are valued by the cost method alone.

The inventories of businesses engaged in providing services generally are ancillary to their principal interest. For example, the physician maintains a stock of supplies, such as medicines, cotton, and tape, which although not held by him for direct sale to patients, are used in treatments. These items may properly be considered inventory.

Net income (or deficit)

Corporations.—This is the difference between gross income subject to tax and ordinary and necessary business deductions. There is generally a considerable disparity between net income and the amount of income subject to tax. Most of this difference results from special statutory deductions which include the net operating loss deduction, deductions for dividends received, the deduction for certain dividends paid by public utilities, the deductions allowed Western Hemisphere trade corporations, and the deduction allowed regulated investment companies for dividends paid.

Net profit (or loss)

Sole proprietorships and partnerships without net profit and corporation returns without net income include those businesses with reported deductions equal to total receipts.

Sole proprietorships.—This amount is the difference between business receipts and the ordinary and necessary business deductions.

Partnerships.—This amount is the difference between total receipts and total deductions.

Long- and short-term capital gains or losses, contributions, certain dividend and interest income, and other income items specified by the tax laws or regulations are not included in the partnership income or profit. Instead, each partner allocates his distributive share of such income to the proper item on his individual income tax return.

Corporation returns.—Compiled net profit or loss is the difference between total compiled receipts and total compiled deductions. (See Total receipts and Total deductions.)

A more comparable figure to sole proprietorships and partnership net profit (or loss) is corporation net income (or deficit).

Nonqualifying dividends

Partnerships.—Data on nonqualifying dividends included in this report are for partnerships only. These are taxable dividends included in total receipts and for which the individual partner is not entitled to a separate exclusion or credit.

Number of business organizations

Sole proprietorships.—This figure is the number of businesses operated by individual owners. If several business schedules are filed with one return, each schedule is classified separately according to industrial activity. Two or more businesses with the same industrial activity are processed as one business. Community property or businesses divided between husband and wife for income tax purposes are considered as a whole and counted as one business. If multiple establishments with identical industrial activities form but one business, it is counted only once to reflect its ownership. The filing of a schedule C or F or equivalent schedule determines that the sole proprietorship is active.

Partnership.—This is the number of active partnerships, not the number of partnership returns. For *Statistics of Income*, a partnership reporting at least one income or deduction item is considered an active partnership. Duplicate filings are eliminated.

Corporation returns.—These data reflect the number of returns filed for active corporations. For purposes of *Statistics of Income*, an active corporation return is one on which at least one income or deduction item is reported. A consolidated return filed by an affiliated group of corporations is counted as one return.

Other assets

These include all assets not reported separately on the return forms such as: sinking funds; other

funds; deferred charges; suspense items; interest and coupons receivable. In addition to the above, other assets of life insurance companies include market value of real estate and bonds and stocks in excess of book value; premiums due, and agents' balances. Also, other assets of banks include assets held in trust if included in the banks' assets.

Partners' capital accounts

Partners' capital accounts, a balance sheet item, is applicable only to partnerships. It is comparable to a corporation's net worth section (capital stock plus surplus).

Repairs

This deduction includes costs of labor and supplies, and other costs necessary for incidental repairs to the property. It does not pertain to capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Taxes paid (or accrued)

State and local taxes paid or accrued on business property or incurred in conducting business are allowable deductions. Also included in the amounts shown are Federal import and excise duties and taxes. excluded, however, are: (1) Federal income and excess profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income and profits taxes paid to a foreign country or possession of the United States if any portion were claimed as a tax paid on tax-free covenant bonds; and (4) unidentifiable amounts of taxes reported in cost of sales and operations.

Total assets

Sole proprietorships.—These businesses, unlike partnerships and corporations, are not required to provide balance sheet information.

Partnerships.—The data for total assets are obtained from the balance sheet and are understated since only 44 percent of partnerships reported balance sheet information.

Corporation returns.—These data are obtained from end-of-year balance sheet schedules. The classification of returns with "zero assets" is restricted to (1) returns of liquidating or dissolving corporations which have disposed of all assets and are

filing final income tax returns, (2) merging corporations whose assets have been included in the returns of acquiring corporations, and (3) foreign corporations doing business in the United States unless they are foreign insurance companies providing balance sheet information for United States branches.

The classification of returns with "zero assets" is not completely comparable with the classification "assets zero or not reported" which was presented in the 1958-59 statistics. Estimates of balance sheet statistics now include assets and liabilities for the small number of companies which failed to report them in the past. Estimates were based on assets and liabilities shown in statistics for returns of comparable corporations.

The elimination of the nonresponse category makes it possible to drop the distinction formerly made between returns with and without balance sheets.

Total compiled receipts

Corporation returns.—Gross taxable receipts before deduction of cost of goods sold, cost of operations, and net loss from sales of property other than capital assets. The figure also includes nontaxable interest but excludes all other nontaxable income recognized by the corporation.

Total deductions

In this report, total deductions are the ordinary and necessary business deductions permitted by the Internal Revenue Code and reported as such by business.

Total receipts

Sole proprietorships.—Total receipts are from sales and services, less allowances, rebates and returns. Total receipts do not include long- or short-term capital gains or losses, nor do they include investment income not associated with the taxpayer's business. In this report total receipts for sole proprietorships is termed "Business Receipts."

Partnerships.—The sum of business receipts and such income items as interest, rents, nonqualifying dividends and other income. (See Business Receipts.)

Corporation returns.—In this report total receipts is termed "Total Compiled Receipts." (See Total Compiled Receipts.)

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SOLE PROPRIETORSHIPS

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit					Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industrial groups.....	9,142,359	176,204,711	6,913,892	21,516,876	10,598,244	7,219,608	156,773,137	24,708,501	1,922,751	19,431,574	3,191,625
Agriculture, forestry, and fisheries.....	3,505,090	27,816,099	3,073,112	2,913,642	1,089,929	2,425,996	22,401,237	4,554,142	1,079,094	5,414,862	1,640,500
Farms.....	3,386,880	26,279,361	2,987,430	2,646,952	1,061,864	2,330,753	21,062,899	4,253,474	1,056,127	5,216,462	1,606,522
Other agriculture, forestry, and fisheries.....	118,210	1,536,738	85,682	266,690	28,065	95,243	1,338,338	300,668	22,967	198,400	33,978
Mining.....	33,691	1,005,283	93,718	14,607	5,075	19,207	775,515	105,270	14,484	229,768	109,877
Crude petroleum and natural gas.....	26,119	754,689	70,945	121,043	3,990	14,642	563,279	80,607	11,477	191,410	101,650
Other mining and quarrying.....	7,572	250,594	22,773	16,436	1,085	4,565	212,236	24,663	3,007	38,358	8,227
Construction.....	646,316	15,719,142	416,350	1,979,608	479,307	597,483	14,393,515	2,097,870	48,833	1,325,627	118,262
General contractors.....	103,983	5,826,728	116,832	451,171	215,754	90,746	5,182,142	502,588	13,237	644,586	51,417
Special trade contractors.....	506,942	9,068,260	260,554	1,445,564	237,304	477,411	8,547,324	1,497,279	29,531	520,936	51,715
Contractors not allocable.....	35,391	824,154	38,964	82,873	26,249	29,326	664,049	98,003	6,065	160,105	15,130
Manufacturing.....	186,901	6,726,173	233,137	626,948	426,994	150,668	6,119,557	692,841	36,233	606,616	65,893
Food and kindred products, including beverages..	23,283	1,637,304	37,075	87,838	42,458	19,536	1,556,751	98,007	3,747	100,553	10,169
Apparel and other finished products made from fabrics and similar materials.....	8,243	427,236	6,406	32,295	36,927	6,458	395,609	36,470	1,785	31,627	4,175
Lumber and wood products, except furniture.....	44,600	1,155,851	69,068	103,244	103,539	38,485	994,044	115,057	6,115	161,807	11,813
Furniture and fixtures.....	10,536	303,910	8,157	33,218	24,137	8,097	266,201	37,168	2,439	37,709	3,950
Printing, publishing, and allied industries.....	27,980	629,293	29,801	95,030	18,106	23,264	603,090	100,064	4,716	26,203	5,034
Chemicals and allied products.....	4,614	92,728	3,598	5,591	8,863	2,711	76,723	8,574	1,903	16,005	2,983
Stone, clay, and glass products.....	6,604	295,823	14,729	25,724	19,891	4,423	278,485	28,414	2,181	17,338	2,690
Primary metals and fabricated metal products, except machinery and transportation equipment.....	9,397	500,542	13,243	58,100	37,108	8,140	468,474	60,838	1,023	31,449	2,461
Machinery, except electrical and transportation equipment.....	15,174	438,572	18,245	68,563	30,126	12,550	407,895	71,544	2,624	30,677	2,981
Transportation equipment.....	3,914	157,292	3,908	5,825	19,494	2,446	82,199	9,894	2,468	75,093	4,069
Other manufacturing industries.....	32,556	1,067,622	28,907	111,520	86,347	24,558	990,086	126,811	7,548	66,946	11,525
Transportation, communication, and sanitary services.....	283,553	4,044,718	399,328	553,519	17,077	230,881	3,428,054	629,667	52,672	616,664	76,148
Transportation.....	268,921	3,821,451	380,057	515,614	13,400	218,289	3,236,214	587,274	50,632	584,927	71,660
Motor freight transportation.....	197,614	3,081,395	322,928	378,363	7,024	158,230	2,567,191	436,819	39,384	514,204	58,456
Other transportation.....	67,295	610,807	52,122	123,458	3,249	56,663	546,457	135,288	10,632	64,350	11,830
Public warehousing.....	4,012	129,249	5,007	13,793	3,127	3,396	122,566	15,167	(2)	(2)	(2)
Communication and sanitary services.....	14,632	223,267	19,271	37,905	3,677	12,592	191,840	42,393	2,040	31,427	4,488
Wholesale and retail trade.....	2,009,785	92,389,543	1,335,386	5,781,879	8,097,458	1,650,985	82,899,947	6,453,601	358,800	9,489,596	671,722
Wholesale trade.....	269,063	19,084,211	225,257	1,169,979	1,084,243	234,208	17,303,663	1,298,493	34,855	1,780,548	129,414
Groceries and related products.....	41,405	4,779,179	40,674	188,277	138,305	37,658	4,667,038	193,357	3,747	112,141	5,080
Dry goods and apparel.....	10,431	482,388	5,846	53,875	52,053	9,445	466,242	54,822	986	16,146	947
Machinery, equipment, and supplies.....	9,978	581,842	9,061	51,245	60,765	8,423	506,684	59,574	1,555	75,158	8,329
Motor vehicles and automotive equipment.....	11,480	816,501	11,289	57,219	80,967	10,334	749,984	64,173	1,146	66,517	6,954
Farm products—raw materials.....	15,388	3,049,247	15,991	10,607	109,652	12,421	2,381,259	59,694	2,667	667,988	49,087
Other wholesalers.....	180,381	9,375,054	142,396	807,856	642,503	155,927	10,092,456	866,873	24,416	819,288	58,831
Retail trade.....	1,582,002	66,166,636	965,771	4,122,114	6,360,451	1,288,356	59,176,048	4,604,463	293,646	6,990,588	482,349
Food.....	329,550	16,476,320	195,971	774,985	949,708	278,068	14,694,177	872,865	51,482	1,782,143	97,880
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	266,298	14,734,213	157,581	622,171	897,107	224,727	13,163,603	708,730	41,571	1,570,610	86,559
Retail bakeries.....	13,717	378,319	10,223	47,513	7,497	12,169	370,111	48,427	1,548	8,208	914
Other food stores.....	49,535	1,363,788	28,167	105,301	45,104	41,172	1,160,463	115,708	8,363	203,325	10,407
General merchandise.....	159,021	3,330,597	65,005	250,078	515,566	125,947	3,046,158	280,933	33,074	284,439	30,855
Apparel and accessories.....	72,183	2,747,771	33,014	243,677	693,789	61,255	2,486,010	264,414	10,928	261,761	20,737
Furniture, home furnishings, and equipment.....	75,661	3,081,055	54,943	262,101	470,737	62,381	2,853,942	283,075	13,280	227,113	20,974
Automotive dealers.....	56,139	6,524,375	43,394	157,157	588,098	41,326	5,330,886	212,760	14,813	1,193,489	55,603
Gasoline service stations.....	202,217	10,666,065	89,317	526,491	389,909	165,833	9,747,339	582,618	36,384	918,726	56,127
Eating and drinking places.....	299,707	8,029,691	223,958	696,466	206,051	239,145	7,168,951	769,295	60,562	860,740	72,829
Building materials.....	29,609	1,590,960	30,919	95,502	250,176	23,118	1,346,543	115,910	6,491	244,417	20,408
Hardware and farm equipment.....	38,857	2,433,673	32,123	129,675	646,801	31,182	2,174,796	143,794	7,675	258,877	14,119
Antique stores and secondhand stores.....	23,324	255,037	5,330	29,189	54,177	17,750	231,312	34,086	5,574	23,725	4,897
Drug stores and proprietary stores.....	33,476	2,921,094	38,702	290,791	443,614	30,697	2,818,123	298,467	2,779	102,971	7,676
Liquor stores.....	27,972	1,594,533	17,069	121,054	210,289	24,987	1,525,983	125,374	2,985	68,550	4,320
Newsdealers and newsstands; cigar stores and stands.....	13,775	297,003	3,746	34,294	15,373	12,697	283,980	35,010	1,078	13,023	716
Florists.....	20,863	485,153	13,498	42,513	20,152	16,213	435,698	52,492	4,650	49,455	9,979
Jewelry stores.....	21,192	528,087	8,227	72,446	212,824	18,303	505,520	77,092	2,889	22,567	4,646
Other retail trade.....	178,456	5,205,222	110,495	395,695	693,187	139,454	4,526,630	456,278	39,002	678,592	60,583
Wholesale and retail trade not allocable.....	158,720	7,138,696	144,418	490,686	652,764	128,421	6,420,236	550,645	30,299	718,460	59,959
Finance, insurance, and real estate.....	446,995	4,406,676	226,486	1,504,794	Not applicable	373,046	4,131,403	1,614,834	73,949	275,273	110,040
Credit agencies other than banks.....	6,032	94,418	2,642	25,031		4,994	87,562	27,755	1,038	6,856	2,724
Security and commodity brokers, dealers, exchanges, and services.....	13,414	180,640	3,974	69,558		10,989	172,886	73,290	2,425	7,754	3,732
Insurance agents, brokers, and service.....	153,150	1,575,508	55,602	650,303		138,712	1,546,198	568,193	14,438	29,310	10,890
Real estate.....	230,800	2,083,353	142,602	569,244		179,932	1,870,893	655,183	50,868	212,460	85,939
Real estate operators (except developers), and lessors.....	99,806	652,672	84,474	125,487		68,667	524,060	176,645	31,139	128,612	51,158
Agents, brokers, and managers.....	118,569	1,062,009	50,141	398,962		101,034	1,021,641	417,207	17,535	40,368	18,245
Other real estate.....	12,425	368,672	7,987	44,795		10,231	325,192	61,331	2,194	43,480	16,536
Other finance, insurance, and real estate.....	43,599	472,757	21,666	190,658		38,419	453,864	197,413	5,180	18,893	6,755

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit					Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services.....	1,979,695	23,480,681	1,113,488	8,084,421	430,986	1,732,200	22,140,672	8,469,726	247,495	1,340,009	385,305
Hotels, rooming houses, camps, and other lodging places.....	134,803	1,359,597	177,802	140,148	18,312	98,054	1,135,258	200,699	36,749	224,339	60,551
Personal services.....	445,496	3,799,002	193,450	1,007,599	80,798	402,731	3,590,594	1,045,986	42,765	208,408	38,387
Laundries, laundry services, and cleaning and dyeing plants.....	77,887	1,132,011	79,338	162,473	12,138	62,550	1,037,081	178,787	15,337	94,930	16,314
Photographic studios, including commercial photography.....	22,929	278,165	14,920	49,911	16,533	16,350	259,150	56,553	6,579	19,015	6,642
Beauty and barber shops, including schools.....	259,474	1,543,383	48,252	580,266	10,428	245,949	1,513,280	586,639	13,525	30,103	6,373
Funeral services and crematories.....	14,395	498,442	40,794	104,538	24,160	12,512	467,226	107,754	1,883	31,216	3,216
Other personal services.....	70,811	347,001	10,146	110,411	17,539	65,370	313,857	116,253	5,441	33,144	5,842
Business services.....	217,192	2,594,017	112,236	574,013	46,281	186,489	2,387,087	619,796	30,703	206,930	45,783
Advertising.....	19,636	487,890	9,381	69,605	1,778	16,598	466,799	73,024	3,038	21,091	3,419
Other business services.....	197,556	2,106,127	102,855	504,408	44,503	169,891	1,920,288	546,772	27,665	185,839	42,364
Automobile repair, services, and garages.....	110,829	2,025,505	58,001	278,782	104,486	97,743	1,886,540	295,265	13,086	138,965	16,483
Automobile parking.....	5,623	66,803	955	17,392	764	5,299	63,889	17,952	(²)	(²)	(²)
Automobile repair shops.....	95,868	1,820,528	41,880	247,046	102,863	85,995	1,713,425	259,741	9,873	107,103	12,695
Automobile rental and automobile services, except repair.....	9,338	138,174	15,166	14,344	859	6,449	109,226	17,572	2,889	28,948	3,228
Repair services, except automotive.....	161,640	1,219,707	45,511	288,389	117,386	136,468	1,121,751	305,892	25,172	97,956	17,503
Recreational services.....	103,091	1,196,779	99,484	99,316	24,800	72,599	916,474	198,709	30,492	280,305	99,393
Medical and other health services.....	405,673	7,628,233	302,813	4,045,491	18,185	386,886	7,545,118	4,100,354	18,787	83,115	54,863
Offices of physicians, surgeons, and oculists.....	145,268	4,235,806	169,218	2,474,799	3,008	136,896	4,205,177	2,492,541	8,372	30,629	17,742
Offices of dentists and dental surgeons.....	85,568	1,809,307	63,182	940,192	1,354	83,387	1,805,868	942,702	2,181	3,439	2,510
Other medical and health services.....	174,837	1,583,120	70,413	630,500	13,823	166,603	1,534,073	665,111	8,234	49,047	34,611
Legal services.....	123,896	1,642,405	47,582	877,231	552	112,622	1,622,278	889,263	11,274	20,127	12,032
Educational services.....	59,626	251,913	15,366	83,408	2,202	53,452	233,842	87,627	6,174	18,071	4,219
Engineering and architectural services.....	45,022	772,114	20,389	225,902	10,462	37,989	747,897	236,202	7,033	24,217	10,300
Accounting, auditing, and bookkeeping services.....	87,290	578,289	26,509	285,744	271	81,628	568,298	289,614	5,662	9,991	3,870
Other services.....	85,137	413,120	14,345	178,398	7,251	65,539	385,535	200,319	19,598	27,585	21,921
Nature of business not allocable.....	50,333	616,396	22,887	76,672	51,418	39,142	483,235	90,550	11,191	133,161	13,878

¹Net loss exceeds net profit.²No reliable estimate of the sampling variability can be obtained from the sample. However, the data are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL INDUSTRIES									
Total.....	9,142,359	176,204,711	21,516,876	7,219,608	156,773,137	24,708,501	1,922,751	19,431,574	3,191,625
Under \$1,000.....	1,258,929	671,345	150,288	710,073	429,894	246,003	548,856	241,451	396,291
\$1,000 under \$2,000.....	1,124,680	1,650,975	342,108	835,283	1,232,507	607,217	289,397	418,468	265,109
\$2,000 under \$3,000.....	799,844	1,973,753	483,142	623,445	1,539,797	677,341	176,399	433,956	194,199
\$3,000 under \$4,000.....	631,038	2,189,121	609,097	516,361	1,792,351	752,032	114,677	396,770	142,935
\$4,000 under \$5,000.....	493,286	2,206,822	616,360	413,521	1,851,464	737,906	79,765	355,358	121,546
\$5,000 under \$7,000.....	764,396	4,541,086	1,162,312	641,900	3,817,389	1,378,587	122,496	723,697	216,275
\$7,000 under \$10,000.....	790,538	6,631,192	1,609,214	674,797	5,658,891	1,812,260	115,741	972,301	203,046
\$10,000 under \$15,000.....	790,214	9,695,116	2,172,028	682,591	8,378,229	2,419,567	107,623	1,316,887	247,539
\$15,000 under \$20,000.....	474,607	8,222,269	1,681,798	416,351	7,207,747	1,849,266	56,256	1,014,522	167,468
\$20,000 under \$25,000.....	327,772	7,349,265	1,448,218	293,970	6,588,944	1,566,743	33,802	760,321	118,525
\$25,000 under \$30,000.....	247,575	6,774,348	1,279,155	221,681	6,064,833	1,372,158	25,894	709,515	93,003
\$30,000 under \$40,000.....	336,847	11,644,921	2,050,756	305,778	10,562,809	2,168,357	31,069	1,082,112	117,601
\$40,000 under \$50,000.....	221,065	9,900,778	1,534,149	201,700	9,035,352	1,615,120	19,365	865,426	80,971
\$50,000 under \$75,000.....	297,803	18,130,944	2,299,018	270,935	16,492,970	2,462,814	26,868	1,637,974	163,796
\$75,000 under \$100,000.....	150,486	12,986,696	1,287,338	138,207	11,934,563	1,352,169	12,279	1,052,133	64,831
\$100,000 or more.....	301,931	71,636,080	3,247,555	273,015	64,185,397	3,690,961	28,916	7,450,683	443,406
Receipts not reported.....	131,348	-	155,084	-	-	-	131,348	-	155,084
AGRICULTURE, FORESTRY, AND FISHERIES									
Total.....	3,505,090	27,816,099	2,913,642	2,425,996	22,401,237	4,554,142	1,079,094	5,414,862	1,640,500
Under \$1,000.....	601,051	320,687	174,585	267,864	169,973	87,629	333,187	150,714	262,214
\$1,000 under \$2,000.....	546,024	803,296	361,107	361,107	536,126	226,490	184,917	267,170	171,831
\$2,000 under \$3,000.....	382,807	943,065	103,738	269,966	666,283	229,870	112,841	276,782	126,132
\$3,000 under \$4,000.....	288,550	1,001,647	136,337	215,259	746,963	233,674	73,591	254,684	97,337
\$4,000 under \$5,000.....	224,249	1,002,922	167,502	177,887	796,818	245,680	46,362	206,104	78,178
\$5,000 under \$7,000.....	351,157	2,082,466	337,193	278,157	1,651,953	450,388	73,000	430,513	113,195
\$7,000 under \$10,000.....	357,694	3,000,782	514,773	294,224	2,470,061	637,948	63,470	530,721	123,175
\$10,000 under \$15,000.....	298,265	3,621,106	574,203	247,738	3,005,752	712,631	50,527	615,354	138,428
\$15,000 under \$20,000.....	135,576	2,337,119	316,439	111,767	1,925,697	413,141	23,809	411,422	96,702
\$20,000 under \$25,000.....	77,044	1,719,805	227,737	65,270	1,456,776	282,496	11,774	263,029	54,759
\$25,000 under \$30,000.....	45,306	1,239,946	145,395	36,244	992,540	184,943	9,062	247,406	39,548
\$30,000 under \$40,000.....	45,607	1,571,479	182,817	37,360	1,284,604	230,332	8,247	286,875	47,515
\$40,000 under \$50,000.....	24,752	1,108,321	120,938	20,976	937,859	149,826	3,776	170,462	28,888
\$50,000 under \$75,000.....	27,062	1,621,664	153,759	22,280	1,336,637	194,359	4,782	285,027	40,600
\$75,000 under \$100,000.....	9,328	795,596	66,728	7,374	630,396	83,860	1,954	165,200	17,132
\$100,000 or more.....	16,596	4,646,198	66,205	12,523	3,792,799	190,875	4,073	853,399	124,670
Receipts not reported.....	73,722	-	80,196	-	-	-	73,722	-	80,196
MINING									
Total.....	33,691	1,005,283	14,607	19,207	775,517	105,270	14,484	229,766	109,877
Under \$1,000.....	11,585	11,992	12,590	5,580	6,379	2,746	6,005	5,613	15,336
\$1,000 under \$2,000.....									
\$2,000 under \$3,000.....									
\$3,000 under \$4,000.....									
\$4,000 under \$5,000.....	4,445	22,660	15,979	3,070	16,193	5,261			
\$5,000 under \$7,000.....							2,966	25,728	25,213
\$7,000 under \$10,000.....									
\$10,000 under \$15,000.....	6,095	73,770	1,573	4,504	54,509	15,546			
\$15,000 under \$20,000.....									
\$20,000 under \$25,000.....	2,426	57,250	1,916	1,607	38,051	8,450			
\$25,000 under \$30,000.....									
\$30,000 under \$40,000.....	2,402	94,811	5,169	1,675	67,875	13,518	2,115	88,913	25,732
\$40,000 under \$50,000.....									
\$50,000 under \$75,000.....	1,458	100,246	7,426	889	57,468	15,443			
\$75,000 under \$100,000.....									
\$100,000 or more.....	2,445	644,554	8,333	1,882	535,042	44,306	563	109,512	35,973
Receipts not reported.....	2,835	-	17,623	-	-	-	2,835	-	7,623
CONSTRUCTION									
Total.....	646,316	15,719,142	1,979,608	597,483	14,393,515	2,097,870	48,833	1,325,627	118,262
Under \$1,000.....	73,888	44,309	23,504	64,593	40,626	30,988	9,295	3,683	7,484
\$1,000 under \$2,000.....	82,995	119,858	77,577	78,850	113,820	80,204	4,145	6,038	2,627
\$2,000 under \$3,000.....	62,242	153,653	89,630	58,030	143,060	93,360	4,212	10,593	3,730
\$3,000 under \$4,000.....	48,371	167,779	92,062	45,767	158,743	93,136	2,604	9,036	1,074
\$4,000 under \$5,000.....	31,169	139,229	69,431	29,230	130,599	71,762	1,939	8,630	2,331
\$5,000 under \$7,000.....	46,354	275,945	121,042	44,445	264,461	123,073			
\$7,000 under \$10,000.....	43,554	364,454	126,646	41,473	347,028	129,865	3,990	28,910	5,250
\$10,000 under \$15,000.....	52,192	644,303	162,468	49,524	610,843	166,497			
\$15,000 under \$20,000.....	34,320	597,277	122,684	32,067	558,083	127,970	4,921	72,654	9,315
\$20,000 under \$25,000.....	24,249	545,968	88,898	22,323	501,293	94,919			
\$25,000 under \$30,000.....	22,339	611,763	90,283	21,201	580,327	98,982			
\$30,000 under \$40,000.....	28,236	972,523	127,870	25,857	889,630	137,150			
\$40,000 under \$50,000.....	18,640	834,914	98,808	17,419	779,829	104,089	3,600	137,978	14,561
\$50,000 under \$75,000.....	24,390	1,477,198	160,566	21,789	1,315,051	170,758	2,601	162,147	10,132
\$75,000 under \$100,000.....	14,833	1,291,397	106,067	13,226	1,154,698	116,128	1,607	136,699	10,061
\$100,000 or more.....	34,803	7,478,572	426,014	31,689	6,805,424	458,989	3,114	673,148	32,975
Receipts not reported.....	3,741	-	13,942	-	-	-	3,741	-	3,942

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MANUFACTURING									
Total.....	186,901	6,726,173	626,948	150,668	6,119,557	692,841	36,233	606,616	65,893
Under \$1,000.....	20,400	10,472	1,674	11,129	7,017	3,373	9,271	3,455	5,047
\$1,000 under \$2,000.....	15,062	22,326	4,432	11,033	16,571	7,882	4,029	5,755	3,450
\$2,000 under \$3,000.....	11,889	29,393	6,379	9,263	22,996	8,563	2,626	6,397	2,184
\$3,000 under \$4,000.....	9,756	34,012	8,849	8,102	28,360	10,504	3,241	12,616	4,117
\$4,000 under \$5,000.....	8,303	36,943	7,579	6,716	29,979	10,041			
\$5,000 under \$7,000.....	13,006	76,975	17,409	10,724	63,236	21,961	3,880	27,319	7,593
\$7,000 under \$10,000.....	14,002	118,392	27,738	12,404	104,812	30,779			
\$10,000 under \$15,000.....	15,916	193,701	33,022	13,543	162,640	41,268			
\$15,000 under \$20,000.....	10,362	179,432	30,965	9,391	162,662	33,128	1,771	35,069	5,166
\$20,000 under \$25,000.....	7,404	167,513	21,925	6,604	149,214	24,928			
\$25,000 under \$30,000.....	4,854	133,484	20,945	4,436	121,845	22,021	1,333	44,272	3,940
\$30,000 under \$40,000.....	11,073	384,497	51,110	10,158	351,864	53,974			
\$40,000 under \$50,000.....	7,333	327,900	40,570	7,044	315,375	41,033	1,192	64,929	2,520
\$50,000 under \$75,000.....	10,393	639,791	74,442	9,490	587,387	76,499	675	57,492	2,726
\$75,000 under \$100,000.....	7,821	669,712	59,952	7,146	612,220	62,678			
\$100,000 or more.....	14,732	3,701,630	229,460	13,485	3,383,379	244,209	1,247	318,251	14,749
Receipts not reported.....	4,595	-	46,155	-	-	-	4,595	-	6,155
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES									
Total.....	283,553	4,044,718	553,519	230,881	3,428,054	629,667	52,672	616,664	76,148
Under \$1,000.....	26,423	15,908	112	14,976	10,003	4,685	11,447	5,905	4,573
\$1,000 under \$2,000.....	31,211	46,544	8,068	22,707	34,392	15,076	8,504	12,152	7,008
\$2,000 under \$3,000.....	25,316	62,021	18,489	21,499	52,447	22,220	3,817	9,574	3,731
\$3,000 under \$4,000.....	24,422	84,355	27,832	21,893	75,872	29,975	2,529	8,483	2,143
\$4,000 under \$5,000.....	21,564	96,488	27,693	18,357	82,203	31,920	3,207	14,285	4,227
\$5,000 under \$7,000.....	34,517	204,953	66,616	31,595	188,043	70,131	2,922	16,910	3,515
\$7,000 under \$10,000.....	34,845	291,474	75,670	29,401	246,255	82,641	5,444	45,219	6,971
\$10,000 under \$15,000.....	26,153	318,953	62,743	21,219	259,533	69,210	4,934	59,420	6,467
\$15,000 under \$20,000.....	15,969	274,711	55,849	14,263	245,409	60,060	2,482	46,451	7,468
\$20,000 under \$25,000.....	10,345	230,955	37,528	9,569	213,806	40,785			
\$25,000 under \$30,000.....	5,114	141,837	19,194	4,232	117,370	22,768	1,522	46,008	5,671
\$30,000 under \$40,000.....	5,265	183,131	26,177	4,625	161,589	28,274			
\$40,000 under \$50,000.....	5,810	256,939	30,432	5,265	232,368	32,326	1,624	92,164	9,791
\$50,000 under \$75,000.....	5,326	323,863	23,181	4,247	256,270	31,078	417	34,789	1,508
\$75,000 under \$100,000.....	2,304	192,891	17,501	1,887	158,102	19,009			
\$100,000 or more.....	6,304	1,319,695	58,379	5,146	1,094,392	69,509	1,158	225,303	11,130
Receipts not reported.....	2,665	-	11,945	-	-	-	2,665	-	1,945
WHOLESALE AND RETAIL TRADE									
Total.....	2,009,785	92,389,543	5,781,879	1,650,985	82,899,947	6,453,601	358,800	9,489,596	671,722
Under \$1,000.....	121,157	60,274	11,230	67,823	37,947	19,251	53,334	22,327	30,481
\$1,000 under \$2,000.....	111,623	165,335	20,545	77,574	115,423	46,346	34,049	49,912	25,801
\$2,000 under \$3,000.....	84,836	211,191	27,855	58,964	146,197	52,633	25,872	64,994	24,778
\$3,000 under \$4,000.....	68,234	236,128	38,885	50,356	174,074	57,041	17,878	62,054	18,156
\$4,000 under \$5,000.....	61,482	276,088	42,298	45,679	204,938	60,271	15,803	71,150	17,973
\$5,000 under \$7,000.....	107,171	640,522	102,862	82,260	492,284	135,092	24,911	148,238	32,230
\$7,000 under \$10,000.....	137,799	1,163,886	173,924	109,041	919,847	210,713	28,758	244,039	36,789
\$10,000 under \$15,000.....	182,399	2,271,276	311,612	148,212	1,850,144	362,061	34,187	421,132	50,449
\$15,000 under \$20,000.....	153,284	2,674,475	309,634	129,903	2,262,336	349,083	23,381	412,139	39,449
\$20,000 under \$25,000.....	117,522	2,639,657	296,893	103,615	2,328,646	324,738	13,907	311,011	27,845
\$25,000 under \$30,000.....	100,858	2,757,938	266,440	89,276	2,440,450	292,956	11,582	317,488	26,516
\$30,000 under \$40,000.....	162,133	5,621,683	535,671	147,065	5,097,272	571,394	15,068	524,411	35,723
\$40,000 under \$50,000.....	114,967	5,152,952	418,409	103,447	4,639,801	450,848	11,520	513,151	32,439
\$50,000 under \$75,000.....	176,580	10,810,042	820,926	162,257	9,930,973	869,346	14,323	879,069	48,420
\$75,000 under \$100,000.....	96,257	8,338,094	574,889	89,434	7,748,537	595,413	6,823	589,557	20,524
\$100,000 or more.....	202,929	49,370,002	1,865,217	186,079	44,511,078	2,056,415	16,850	4,858,924	191,198
Receipts not reported.....	10,554	-	112,951	-	-	-	10,554	-	12,951
Wholesale Trade									
Total.....	269,063	19,084,211	1,169,079	234,208	17,303,663	1,298,493	34,855	1,780,548	129,414
Under \$1,000.....	18,806	10,091	1,412	11,359	6,599	3,892	7,447	3,492	7,904
\$1,000 under \$2,000.....	16,556	24,622	6,160	12,675	18,818	9,564	3,881	5,804	3,404
\$2,000 under \$3,000.....	14,573	36,236	12,386	12,039	29,492	15,097	2,534	6,744	2,711
\$3,000 under \$4,000.....	11,617	40,529	13,616	10,213	35,541	17,090	3,079	12,538	7,102
\$4,000 under \$5,000.....	10,176	46,127	12,793	8,501	38,577	16,421			
\$5,000 under \$7,000.....	17,938	106,676	32,349	15,703	93,464	38,182	2,235	13,212	5,833
\$7,000 under \$10,000.....	22,500	188,499	62,421	20,332	171,078	66,306	2,168	17,421	3,885
\$10,000 under \$15,000.....	25,882	318,645	106,749	24,185	296,634	107,962	2,560	37,400	2,873
\$15,000 under \$20,000.....	16,341	284,541	73,585	15,478	269,152	75,245			
\$20,000 under \$25,000.....	13,313	298,119	68,018	12,266	274,506	71,097	1,547	37,938	8,012
\$25,000 under \$30,000.....	9,515	260,569	50,787	9,015	246,244	55,720			
\$30,000 under \$40,000.....	16,445	568,122	99,923	15,201	525,405	103,172	2,142	83,547	11,416
\$40,000 under \$50,000.....	9,269	414,094	51,622	8,371	373,264	59,789	1,396	90,633	5,052
\$50,000 under \$75,000.....	17,414	1,076,476	117,250	16,164	998,807	120,554			
\$75,000 under \$100,000.....	9,071	792,577	75,011	8,925	779,613	76,759			
\$100,000 or more.....	37,394	14,618,288	393,847	33,781	13,146,469	461,643	3,613	1,471,819	67,796
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
WHOLESALE AND RETAIL TRADE—Continued									
<u>Retail Trade</u>									
Total.....	1,582,002	66,166,636	4,122,114	1,288,356	59,176,048	4,604,463	293,646	6,990,588	482,349
Under \$1,000.....	86,162	42,376	5,787	47,700	26,384	12,636	38,462	15,992	6,849
\$1,000 under \$2,000.....	82,658	122,613	13,146	55,457	82,916	31,167	27,201	39,697	18,021
\$2,000 under \$3,000.....	61,350	152,399	11,499	40,511	100,449	30,728	20,839	51,950	19,229
\$3,000 under \$4,000.....	48,537	168,069	18,384	33,949	117,365	31,090	14,588	50,704	12,706
\$4,000 under \$5,000.....	44,658	199,879	22,219	31,605	141,291	35,326	13,053	58,588	13,107
\$5,000 under \$7,000.....	77,729	465,212	52,818	57,063	342,652	76,520	20,666	122,560	23,702
\$7,000 under \$10,000.....	103,881	879,484	88,834	79,294	670,123	118,399	24,587	209,361	29,565
\$10,000 under \$15,000.....	141,466	1,767,537	172,725	111,574	1,399,688	216,759	29,892	367,849	44,034
\$15,000 under \$20,000.....	129,100	2,252,121	209,925	107,251	1,867,344	245,456	21,849	384,777	35,531
\$20,000 under \$25,000.....	97,164	2,183,727	206,687	85,097	1,914,688	228,285	12,067	269,039	21,598
\$25,000 under \$30,000.....	85,983	2,350,296	195,977	75,820	2,072,130	215,626	10,163	278,166	19,649
\$30,000 under \$40,000.....	137,224	4,760,513	402,258	124,302	4,310,461	432,115	12,922	450,052	29,857
\$40,000 under \$50,000.....	100,108	4,490,961	341,018	90,281	4,053,333	364,108	9,827	437,628	23,090
\$50,000 under \$75,000.....	150,723	9,205,222	662,906	138,597	8,463,419	701,623	12,126	741,803	38,717
\$75,000 under \$100,000.....	81,594	7,060,874	459,036	74,918	6,484,363	477,789	6,676	576,511	18,753
\$100,000 or more.....	146,313	30,065,353	1,278,389	134,937	27,129,442	1,386,836	11,376	2,935,911	108,447
Receipts not reported.....	7,352	-	17,920	-	-	-	7,352	-	7,920
Total.....	158,720	7,138,696	490,686	128,421	6,420,236	550,645	30,299	718,460	59,959
Under \$1,000.....	16,189	7,807	1,431	8,764	4,964	2,723	7,425	2,843	4,154
\$1,000 under \$2,000.....	12,409	18,100	1,239	9,442	13,689	5,615	2,967	4,411	4,376
\$2,000 under \$3,000.....	8,913	22,556	3,970	6,414	16,256	5,808	2,499	6,300	2,838
\$3,000 under \$4,000.....	8,080	27,530	6,885	6,194	21,168	8,861	1,886	6,362	1,976
\$4,000 under \$5,000.....	6,648	30,082	7,286	5,573	25,070	8,524	-	-	-
\$5,000 under \$7,000.....	11,504	68,634	17,695	9,494	56,168	20,390	5,088	34,735	7,272
\$7,000 under \$10,000.....	11,418	95,903	22,669	9,415	78,646	26,008	-	-	-
\$10,000 under \$15,000.....	15,051	185,094	32,138	12,453	153,822	37,340	-	-	-
\$15,000 under \$20,000.....	7,843	137,813	26,124	7,174	125,840	28,382	-	-	-
\$20,000 under \$25,000.....	7,045	157,811	22,188	6,252	139,452	25,356	2,381	55,329	7,360
\$25,000 under \$30,000.....	5,360	147,073	19,676	4,441	122,076	21,610	-	-	-
\$30,000 under \$40,000.....	8,464	293,048	33,490	7,562	261,406	36,107	-	-	-
\$40,000 under \$50,000.....	5,590	247,897	25,769	4,795	213,204	26,951	2,644	125,932	10,198
\$50,000 under \$75,000.....	8,443	528,344	40,770	7,496	468,747	47,169	-	-	-
\$75,000 under \$100,000.....	5,592	484,643	40,842	5,591	484,561	40,865	1,862	451,276	14,978
\$100,000 or more.....	19,222	4,686,361	192,981	17,361	4,235,167	207,936	-	-	-
Receipts not reported.....	(²)	-	(²)	-	-	-	(²)	-	(²)
FINANCE, INSURANCE, AND REAL ESTATE									
Total.....	446,995	4,406,676	1,504,794	373,046	4,131,403	1,614,834	73,949	275,273	110,040
Under \$1,000.....	79,544	40,205	11,561	45,850	26,188	13,940	33,694	14,017	25,501
\$1,000 under \$2,000.....	64,198	92,986	29,577	52,522	76,289	39,965	11,676	16,697	10,388
\$2,000 under \$3,000.....	44,471	109,061	44,282	39,253	96,594	50,331	5,218	12,467	6,049
\$3,000 under \$4,000.....	32,027	110,898	50,305	29,525	102,238	54,824	4,458	17,295	7,408
\$4,000 under \$5,000.....	27,380	122,554	59,091	25,424	113,919	61,980	-	-	-
\$5,000 under \$7,000.....	42,506	252,482	130,052	40,485	240,840	133,305	2,021	11,642	3,253
\$7,000 under \$10,000.....	39,136	327,148	177,045	37,094	309,592	180,025	2,042	17,556	2,980
\$10,000 under \$15,000.....	41,431	499,627	236,906	38,969	469,959	249,706	3,552	47,601	16,234
\$15,000 under \$20,000.....	18,740	323,070	147,813	17,650	305,137	151,247	-	-	-
\$20,000 under \$25,000.....	11,563	254,974	116,216	11,324	249,559	117,309	-	-	-
\$25,000 under \$30,000.....	8,397	227,494	90,461	8,100	219,336	90,964	809	22,295	3,254
\$30,000 under \$40,000.....	9,396	321,175	127,540	9,123	312,453	129,198	-	-	-
\$40,000 under \$50,000.....	5,645	251,355	75,617	5,495	244,440	76,533	-	-	-
\$50,000 under \$75,000.....	6,261	378,707	94,029	5,707	346,986	106,358	910	54,598	18,239
\$75,000 under \$100,000.....	2,693	228,518	50,502	2,487	212,556	55,496	-	-	-
\$100,000 or more.....	4,203	866,422	97,410	4,038	805,317	103,653	165	61,105	6,243
Receipts not reported.....	9,404	-	10,491	-	-	-	9,404	-	10,491
SERVICES									
Total.....	1,979,695	23,480,681	8,084,421	1,732,200	22,140,672	8,469,726	247,495	1,340,009	385,305
Under \$1,000.....	318,843	170,758	28,316	225,749	131,789	81,936	93,094	38,969	53,620
\$1,000 under \$2,000.....	262,027	384,095	146,805	222,843	327,326	183,673	39,184	56,769	36,868
\$2,000 under \$3,000.....	181,617	448,737	188,996	161,113	398,714	213,146	20,504	50,023	24,150
\$3,000 under \$4,000.....	155,423	540,730	251,176	142,174	494,797	267,580	13,249	45,933	16,404
\$4,000 under \$5,000.....	116,294	519,854	240,974	108,378	484,753	252,928	7,916	35,101	11,954
\$5,000 under \$7,000.....	164,550	976,259	385,486	149,971	890,230	434,100	14,579	86,029	48,614
\$7,000 under \$10,000.....	157,878	1,318,648	505,363	146,358	1,221,809	526,940	11,520	96,839	21,577
\$10,000 under \$15,000.....	168,722	2,082,615	782,591	159,558	1,971,389	803,432	9,164	111,226	20,841
\$15,000 under \$20,000.....	102,703	1,772,552	689,037	98,089	1,692,297	701,072	4,614	80,255	12,035
\$20,000 under \$25,000.....	77,304	1,738,255	659,133	73,598	1,652,727	673,339	3,706	85,528	14,206
\$25,000 under \$30,000.....	59,178	1,621,215	641,022	56,939	1,559,709	652,909	-	-	-
\$30,000 under \$40,000.....	73,215	2,524,151	995,241	70,330	2,422,007	1,008,399	5,124	163,650	25,045
\$40,000 under \$50,000.....	41,778	1,870,020	741,371	40,271	1,802,943	747,622	-	-	-
\$50,000 under \$75,000.....	45,498	2,735,528	955,120	43,139	2,592,061	992,344	3,866	210,544	43,475
\$75,000 under \$100,000.....	16,406	1,398,252	410,315	16,115	1,372,299	415,047	291	25,953	4,732
\$100,000 or more.....	18,789	3,379,012	490,306	17,575	3,125,822	515,259	1,214	253,190	24,953
Receipts not reported.....	19,470	-	126,831	-	-	-	19,470	-	26,831

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SERVICES—Continued									
<u>Hotels, Rooming Houses, Camps, and Other Lodging Places</u>									
Total.....	134,803	1,359,597	140,148	98,054	1,135,258	200,699	36,749	224,339	60,551
Under \$1,000.....	20,620	13,213	63	13,299	8,905	4,517	7,321	4,308	4,454
\$1,000 under \$2,000.....	21,686	32,054	1,882	15,137	22,293	8,692	6,549	9,761	6,810
\$2,000 under \$3,000.....	15,404	37,854	3,056	10,941	26,901	8,628	4,463	10,953	5,572
\$3,000 under \$4,000.....	11,053	38,192	35	7,348	25,440	6,478	3,705	12,752	6,443
\$4,000 under \$5,000.....	8,061	35,729	4,144	6,063	26,997	7,363	1,998	8,732	3,219
\$5,000 under \$7,000.....	11,757	70,012	8,118	8,484	50,401	12,773	3,273	19,611	4,655
\$7,000 under \$10,000.....	10,456	87,192	8,507	7,141	59,614	13,784	3,315	27,578	5,277
\$10,000 under \$15,000.....	11,199	136,910	22,368	9,286	114,502	26,826	2,580	34,446	7,476
\$15,000 under \$20,000.....	6,807	117,189	18,997	6,140	105,151	22,015			
\$20,000 under \$25,000.....	4,363	98,060	11,768	3,411	76,104	14,456			
\$25,000 under \$30,000.....	2,998	83,017	9,579	2,474	68,736	15,019	1,933	53,604	10,148
\$30,000 under \$40,000.....	3,470	122,082	14,863	3,013	104,715	16,883			
\$40,000 under \$50,000.....	1,959	89,408	7,008	3,259	171,631	19,706	733	42,594	4,797
\$50,000 under \$75,000.....	2,018	119,364	10,416						
\$75,000 under \$100,000.....	1,181	99,615	9,085	1,177	99,282	9,213			
\$100,000 or more.....	892	179,706	11,959	881	174,586	14,346			
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)
<u>Personal Services</u>									
Total.....	445,496	3,799,002	1,007,599	402,731	3,590,594	1,045,986	42,765	208,408	38,387
Under \$1,000.....	58,588	33,273	7,952	43,770	26,569	14,776	14,818	6,704	6,824
\$1,000 under \$2,000.....	63,837	94,743	40,257	57,010	84,822	43,974	6,827	9,921	3,717
\$2,000 under \$3,000.....	53,971	134,505	58,222	49,755	124,176	61,936	4,216	10,329	3,714
\$3,000 under \$4,000.....	48,770	170,349	85,895	46,753	163,155	87,277	3,419	13,525	3,550
\$4,000 under \$5,000.....	36,805	165,492	85,253	35,403	159,161	87,421			
\$5,000 under \$7,000.....	48,204	282,814	125,561	44,043	258,395	131,551	4,161	24,419	5,990
\$7,000 under \$10,000.....	38,405	319,864	115,093	35,699	297,392	118,742	2,706	22,472	3,649
\$10,000 under \$15,000.....	35,086	431,603	113,359	33,466	411,691	115,628	2,583	36,142	4,185
\$15,000 under \$20,000.....	18,129	311,354	67,408	17,166	295,124	69,324			
\$20,000 under \$25,000.....	12,012	267,707	60,611	11,473	255,258	61,469			
\$25,000 under \$30,000.....	8,208	223,159	45,227	7,830	212,515	45,857	2,220	84,896	4,610
\$30,000 under \$40,000.....	7,243	245,245	40,761	6,387	216,974	42,772			
\$40,000 under \$50,000.....	4,658	208,248	35,727	4,658	208,248	35,727			
\$50,000 under \$75,000.....	4,918	301,839	53,728	4,630	284,077	53,979			
\$75,000 under \$100,000.....	2,407	204,007	30,557	2,288	192,899	31,328			
\$100,000 or more.....	2,440	404,800	44,136	2,400	400,138	44,225			
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)
<u>Business Services</u>									
Total.....	217,192	2,594,017	574,013	186,489	2,387,087	619,796	30,703	206,930	45,783
Under \$1,000.....	45,770	24,260	5,262	32,811	19,257	12,760	12,959	5,003	7,498
\$1,000 under \$2,000.....	34,493	50,671	22,865	30,250	44,303	26,605	4,243	6,368	3,740
\$2,000 under \$3,000.....	18,584	46,453	22,146	16,961	42,505	23,336	3,508	10,941	2,989
\$3,000 under \$4,000.....	14,531	50,512	23,625	13,173	45,753	24,614			
\$4,000 under \$5,000.....	13,553	60,886	27,805	13,026	58,652	28,615			
\$5,000 under \$7,000.....	17,445	103,568	47,446	15,896	94,891	49,475	2,489	16,950	3,726
\$7,000 under \$10,000.....	16,517	138,422	58,075	15,577	130,149	59,822			
\$10,000 under \$15,000.....	16,000	196,265	67,965	14,709	180,249	73,256	1,535	20,074	5,699
\$15,000 under \$20,000.....	7,097	122,359	50,816	6,853	118,301	51,224			
\$20,000 under \$25,000.....	5,263	117,041	32,572	4,753	105,554	34,263			
\$25,000 under \$30,000.....	5,012	138,256	31,287	4,596	126,815	31,999	1,214	33,354	4,029
\$30,000 under \$40,000.....	6,278	215,838	50,122	5,990	205,412	51,748			
\$40,000 under \$50,000.....	2,677	119,080	20,623	2,385	106,414	21,111	688	39,774	4,910
\$50,000 under \$75,000.....	4,150	243,887	36,889	3,791	219,938	40,297			
\$75,000 under \$100,000.....	1,919	165,159	22,214	1,882	162,000	23,228			
\$100,000 or more.....	4,123	801,360	60,475	3,836	726,894	67,443	287	74,466	6,968
Receipts not reported.....	3,780	-	11,224	-	-	-	3,780	-	6,224
<u>Automobile Repair, Services, and Garages</u>									
Total.....	110,829	2,025,505	278,782	97,743	1,886,540	295,265	13,086	138,965	16,483
Under \$1,000.....	7,890	4,381	449	4,829	2,979	1,674	3,061	1,402	1,225
\$1,000 under \$2,000.....	10,906	16,919	5,013	8,987	13,917	6,781	2,713	4,924	2,671
\$2,000 under \$3,000.....	6,932	16,875	5,524	6,138	14,953	6,427			
\$3,000 under \$4,000.....	5,774	19,605	7,806	4,890	16,713	8,280	1,514	5,794	1,425
\$4,000 under \$5,000.....	6,135	27,268	8,651	5,505	24,366	9,602			
\$5,000 under \$7,000.....	12,483	75,714	22,506	11,495	69,792	23,469	1,744	12,299	1,949
\$7,000 under \$10,000.....	14,171	117,306	31,876	13,415	110,929	32,862			
\$10,000 under \$15,000.....	13,085	160,462	37,390	11,951	146,227	39,001	2,268	36,798	3,515
\$15,000 under \$20,000.....	6,708	118,372	21,786	5,952	104,715	23,222			
\$20,000 under \$25,000.....	6,293	144,315	22,388	5,915	135,409	22,856			
\$25,000 under \$30,000.....	3,718	101,040	15,431	3,305	89,805	16,345	1,206	51,125	2,642
\$30,000 under \$40,000.....	5,173	177,983	24,199	5,011	171,987	24,866			
\$40,000 under \$50,000.....	2,671	121,127	13,190	2,293	104,196	13,555			
\$50,000 under \$75,000.....	4,045	252,120	26,707	3,792	235,157	27,403			
\$75,000 under \$100,000.....	1,743	152,920	12,870	1,742	152,822	12,918	1	98	48
\$100,000 or more.....	2,689	519,098	23,487	2,523	492,573	26,004	166	26,525	2,517
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SERVICES—Continued									
<u>Repair Services, Except Automotive</u>									
Total.....	161,640	1,219,707	288,389	136,468	1,121,751	305,892	25,172	97,956	17,503
Under \$1,000.....	35,734	18,568	3,838	24,228	13,701	7,117	11,506	4,867	3,279
\$1,000 under \$2,000.....	26,082	37,598	8,844	20,372	29,387	13,962	5,710	8,211	5,118
\$2,000 under \$3,000.....	15,346	37,593	11,355	13,179	32,417	13,063	2,167	5,176	1,708
\$3,000 under \$4,000.....	12,957	44,910	15,590	11,703	40,561	16,457	1,758	6,567	1,085
\$4,000 under \$5,000.....	10,042	44,801	16,785	9,538	42,583	17,003			
\$5,000 under \$7,000.....	12,973	78,393	29,264	12,329	74,659	30,108	1,676	12,640	1,875
\$7,000 under \$10,000.....	14,518	120,883	40,929	13,486	111,977	41,960			
\$10,000 under \$15,000.....	14,271	173,485	52,720	13,491	164,111	53,300			
\$15,000 under \$20,000.....	5,943	101,106	25,833	5,565	94,503	26,478			
\$20,000 under \$25,000.....	3,328	76,337	16,269	3,209	73,475	16,310	1,689	38,159	2,754
\$25,000 under \$30,000.....	(²)	(²)	(²)	(²)	(²)	(²)			
\$30,000 under \$40,000.....	3,523	119,215	18,970	3,237	108,377	19,786			
\$40,000 under \$50,000.....	2,888	156,696	22,840	2,762	148,214	23,512			
\$50,000 under \$75,000.....	885	73,001	8,632	885	73,001	8,632	-	-	-
\$75,000 under \$100,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 or more.....	(²)	(²)	(¹)	(²)	(²)	(²)	(²)	(²)	(¹)
Receipts not reported.....	(²)	-	-	-	-	-	-	-	-
<u>Recreational Services</u>									
Total.....	103,091	1,196,779	99,316	72,599	916,474	198,709	30,492	280,305	99,393
Under \$1,000.....	20,330	10,215	14,400	11,058	6,508	3,366	9,272	3,707	7,766
\$1,000 under \$2,000.....	12,888	18,824	12,755	8,398	12,383	5,753	4,490	6,441	6,028
\$2,000 under \$3,000.....	9,017	22,229	3,256	6,638	16,422	6,767	2,379	5,807	3,511
\$3,000 under \$4,000.....	8,370	28,902	7,561	7,020	24,208	10,280	2,112	8,074	3,770
\$4,000 under \$5,000.....	6,031	27,032	7,361	5,269	23,652	8,412			
\$5,000 under \$7,000.....	8,166	48,480	5,997	6,131	36,555	10,729	3,646	25,852	8,608
\$7,000 under \$10,000.....	7,910	65,038	10,526	6,299	51,111	14,402			
\$10,000 under \$15,000.....	7,765	94,683	20,701	6,749	81,888	23,949	1,016	12,795	3,248
\$15,000 under \$20,000.....	4,274	74,670	8,966	2,828	49,692	13,071	2,128	41,819	10,632
\$20,000 under \$25,000.....	5,388	134,352	15,991	4,706	117,511	22,518			
\$25,000 under \$30,000.....	3,512	122,177	18,370	3,100	107,807	21,815	1,367	68,744	36,990
\$30,000 under \$40,000.....	4,325	249,594	13	3,370	195,220	33,532			
\$40,000 under \$50,000.....									
\$50,000 under \$75,000.....									
\$75,000 under \$100,000.....									
\$100,000 or more.....	1,496	300,583	13,010	1,033	193,517	24,115	463	107,066	11,105
Receipts not reported.....	3,619	-	17,735	-	-	-	3,619	-	7,735
<u>Medical and Other Health Services</u>									
Total.....	405,673	7,628,233	4,045,491	386,886	7,545,118	4,100,354	18,787	83,115	54,863
Under \$1,000.....	31,498	18,269	5,157	24,845	15,215	12,247	6,653	3,054	7,090
\$1,000 under \$2,000.....	35,798	53,218	31,555	32,814	49,009	34,478	2,984	4,209	2,923
\$2,000 under \$3,000.....	28,361	69,969	43,633	26,495	65,270	46,119	1,866	4,699	2,486
\$3,000 under \$4,000.....	27,683	96,434	63,373	26,767	93,206	64,713	2,116	8,573	3,450
\$4,000 under \$5,000.....	17,742	78,675	49,453	16,542	73,330	51,563			
\$5,000 under \$7,000.....	22,136	131,369	42,848	21,192	125,434	70,231	2,113	18,403	29,436
\$7,000 under \$10,000.....	24,122	199,744	93,019	23,624	195,730	94,460			
\$10,000 under \$15,000.....	38,795	485,071	244,157	38,124	476,617	244,769			
\$15,000 under \$20,000.....	31,960	550,697	287,622	31,916	549,972	287,717			
\$20,000 under \$25,000.....	31,860	716,596	376,191	31,327	704,185	380,617	704	17,711	4,560
\$25,000 under \$30,000.....	25,982	715,747	405,529	25,981	715,720	405,531			
\$30,000 under \$40,000.....	35,384	1,223,228	684,594	35,258	1,218,680	684,631			
\$40,000 under \$50,000.....	22,063	984,036	547,604	21,775	971,437	549,791			
\$50,000 under \$75,000.....	20,901	1,247,390	697,974	20,899	1,247,280	698,036			
\$75,000 under \$100,000.....	5,600	476,913	257,503	5,566	473,781	257,579	397	26,466	2,548
\$100,000 or more.....	3,834	580,877	217,649	3,761	570,252	217,872	1,954	-	2,370
Receipts not reported.....	1,954	-	12,370	-	-	-	-	-	-
<u>Legal Services</u>									
Total.....	123,896	1,642,405	877,231	112,622	1,622,278	889,263	11,274	20,127	12,032
Under \$1,000.....	13,642	6,646	1,691	8,172	4,645	2,927	5,470	2,001	3,618
\$1,000 under \$2,000.....	8,866	12,710	3,080	7,010	10,106	5,533	1,856	2,604	2,453
\$2,000 under \$3,000.....	7,314	18,090	7,626	6,086	15,083	8,849	1,767	4,879	2,508
\$3,000 under \$4,000.....	7,549	26,463	12,218	7,010	24,591	13,503			
\$4,000 under \$5,000.....	5,981	26,793	13,524	5,649	25,305	14,426			
\$5,000 under \$7,000.....	12,969	77,640	44,303	12,516	74,899	44,850	833	4,645	1,552
\$7,000 under \$10,000.....	13,687	116,274	64,879	13,639	115,858	64,982			
\$10,000 under \$15,000.....	15,791	200,250	117,660	15,613	198,403	118,128	254	3,097	582
\$15,000 under \$20,000.....	13,441	231,831	134,588	13,365	230,581	134,702			
\$20,000 under \$25,000.....	6,926	154,378	85,475	6,925	154,357	85,478			
\$25,000 under \$30,000.....	4,745	128,760	71,354	4,704	127,655	71,441			
\$30,000 under \$40,000.....	4,980	170,363	97,627	4,941	169,027	97,881	87	2,837	456
\$40,000 under \$50,000.....	3,159	140,924	70,806	3,156	140,789	70,859			
\$50,000 under \$75,000.....	(²)	(²)	(²)	2,121	129,094	72,746			
\$75,000 under \$100,000.....	919	76,253	34,196	916	76,013	34,255			
\$100,000 or more.....	799	125,872	48,703	799	125,872	48,703	-	-	-
Receipts not reported.....	1,006	-	1,850	-	-	-	1,006	-	850

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SERVICES—Continued									
<u>Educational Services</u>									
Total.....	59,626	251,913	83,408	53,452	233,842	87,627	6,174	18,071	4,219
Under \$1,000.....	19,410	11,437	5,942	16,084	9,892	6,738	3,326	1,545	796
\$1,000 under \$2,000.....	14,936	21,355	11,942	13,845	19,904	12,480			
\$2,000 under \$3,000.....	7,419	18,220	10,716	7,005	17,267	10,987	1,760	3,402	1,251
\$3,000 under \$4,000.....	4,096	13,956	8,075	3,968	13,521	8,204			
\$4,000 under \$5,000.....	3,697	16,292	7,897	3,570	15,729	8,210			
\$5,000 under \$7,000.....	5,841	39,210	18,278	5,587	37,574	18,648			
\$7,000 under \$10,000.....									
\$10,000 under \$15,000.....									
\$15,000 under \$20,000.....	2,805	45,303	9,484	2,515	39,039	10,406			
\$20,000 under \$25,000.....									
\$25,000 under \$30,000.....							675	13,124	1,998
\$30,000 under \$40,000.....									
\$40,000 under \$50,000.....	604	27,587	4,793	475	23,055	5,458			
\$50,000 under \$75,000.....									
\$75,000 under \$100,000.....									
\$100,000 or more.....	405	58,553	6,455	403	57,861	6,496			
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)
<u>Engineering and Architectural Services</u>									
Total.....	45,022	772,114	225,902	37,989	747,897	236,202	7,033	24,217	10,300
Under \$1,000.....	8,162	4,206	408	5,312	3,075	1,855	2,850	1,131	1,447
\$1,000 under \$2,000.....	5,517	7,775	1,701	4,504	6,356	3,427			
\$2,000 under \$3,000.....	3,983	9,810	4,018	3,570	8,816	4,787	1,622	3,097	2,551
\$3,000 under \$4,000.....	3,111	10,803	5,707	2,949	10,272	5,746			
\$4,000 under \$5,000.....	2,227	10,022	5,796	2,193	9,869	5,813			
\$5,000 under \$7,000.....	3,283	19,626	10,980	3,206	19,176	11,256			
\$7,000 under \$10,000.....	5,214	27,808	14,045	3,056	26,398	15,265	559	5,460	3,468
\$10,000 under \$15,000.....	3,816	44,976	22,709	3,492	41,376	24,681			
\$15,000 under \$20,000.....	2,785	53,390	26,768	2,782	53,335	26,781			
\$20,000 under \$25,000.....									
\$25,000 under \$30,000.....	2,377	73,998	29,333	2,213	69,517	29,711	308	14,529	1,109
\$30,000 under \$40,000.....									
\$40,000 under \$50,000.....	2,670	143,257	40,992	2,538	134,834	41,529			
\$50,000 under \$75,000.....	790	68,947	18,429	790	68,947	18,429			
\$75,000 under \$100,000.....									
\$100,000 or more.....	1,393	297,496	46,741	1,384	295,926	46,922			
Receipts not reported.....	(2)	-	(2)	-	-	(2)	(2)	-	(2)
<u>Accounting, Auditing, and Bookkeeping Services</u>									
Total.....	87,290	578,289	285,744	81,628	568,298	289,614	5,662	9,991	3,870
Under \$1,000.....	28,072	13,242	6,737	23,778	11,618	7,858	4,294	1,624	1,121
\$1,000 under \$2,000.....	14,035	20,224	12,484	13,586	19,667	12,678			
\$2,000 under \$3,000.....	6,640	16,254	8,885	6,307	15,407	10,145			
\$3,000 under \$4,000.....	5,105	18,268	10,353	4,910	17,591	10,494			
\$4,000 under \$5,000.....	2,996	13,487	8,316	2,962	13,324	8,325			
\$5,000 under \$7,000.....	5,483	32,142	21,085	5,483	32,142	21,085			
\$7,000 under \$10,000.....	7,573	64,228	39,266	7,539	63,967	39,287	1,173	8,367	2,595
\$10,000 under \$15,000.....	6,891	86,175	49,275	6,891	86,175	49,275			
\$15,000 under \$20,000.....	3,593	62,587	31,602	3,593	62,587	31,602			
\$20,000 under \$25,000.....									
\$25,000 under \$30,000.....	3,519	85,762	40,557	3,517	85,719	40,557			
\$30,000 under \$40,000.....									
\$40,000 under \$50,000.....	2,802	124,660	47,155	2,676	118,841	48,125			
\$50,000 under \$75,000.....									
\$75,000 under \$100,000.....									
\$100,000 or more.....	386	41,260	10,183	386	41,260	10,183	-	-	-
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)
<u>Other Services</u>									
Total.....	85,137	413,120	178,398	65,539	385,535	200,319	19,598	27,585	21,921
Under \$1,000.....	29,127	13,048	12,401	17,563	9,425	6,101	11,564	3,623	8,502
\$1,000 under \$2,000.....	12,983	18,004	7,457	10,930	15,179	9,310	2,053	2,825	1,853
\$2,000 under \$3,000.....	8,646	20,885	10,559	8,038	19,497	12,102	1,349	3,938	2,139
\$3,000 under \$4,000.....	6,424	22,336	10,938	5,683	19,786	11,534			
\$4,000 under \$5,000.....	3,024	13,377	5,989	2,658	11,785	6,175			
\$5,000 under \$7,000.....	5,590	32,722	14,944	5,261	30,737	16,078	989	5,776	3,287
\$7,000 under \$10,000.....	5,525	46,458	23,254	5,231	44,259	25,221			
\$10,000 under \$15,000.....	4,419	53,279	27,952	4,216	51,165	28,225			
\$15,000 under \$20,000.....	3,585	67,826	36,484	3,544	67,060	36,787	444	11,210	3,122
\$20,000 under \$25,000.....									
\$25,000 under \$30,000.....									
\$30,000 under \$40,000.....	1,791	58,107	22,045	1,626	52,558	24,086			
\$40,000 under \$50,000.....									
\$50,000 under \$75,000.....									
\$75,000 under \$100,000.....	728	48,193	14,935	693	45,327	15,440			
\$100,000 or more.....	97	18,885	9,219	96	18,757	9,260	1	128	41
Receipts not reported.....	3,198	-	12,977	-	-	-	3,198	-	2,977

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND NET LOSS, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	50,333	616,396	76,672	39,142	483,235	90,550	11,191	133,161	13,878
Under \$1,000.....	11,465	6,036	2,581	9,289	4,908	3,616	2,176	1,128	1,035
\$1,000 under \$2,000.....	7,941	11,579	5,803	7,017	10,279	6,554	1,555	2,741	1,581
\$2,000 under \$3,000.....	4,838	12,292	5,254	4,207	10,851	6,084			
\$3,000 under \$4,000.....	2,703	9,208	3,938	2,448	8,327	4,165			
\$4,000 under \$5,000.....	2,140	9,653	2,836	1,561	6,995	2,974	1,162	5,432	824
\$5,000 under \$7,000.....	2,647	16,279	6,300	2,319	14,386	6,759			
\$7,000 under \$10,000.....	3,297	26,877	8,015	2,975	24,127	9,187			
\$10,000 under \$15,000.....	5,027	72,929	16,327	4,372	64,946	16,943	977	10,733	1,788
\$15,000 under \$20,000.....									
\$20,000 under \$25,000.....	2,088	58,171	8,438	1,793	48,706	9,373			
\$25,000 under \$30,000.....									
\$30,000 under \$40,000.....	2,250	125,657	13,284	2,118	119,846	14,534	959	113,127	3,700
\$40,000 under \$50,000.....									
\$50,000 under \$75,000.....	1,575	267,715	8,846	1,043	169,864	10,361			
\$75,000 under \$100,000.....									
\$100,000 or more.....									
Receipts not reported.....	4,362	-	14,950	-	-	-	4,362	-	4,950

¹Net loss exceeds net profit.²No reliable estimate of the sampling variability can be obtained from the sample. However, the data are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Size of net profit

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Services—Continued										Legal services		
	Automobile repair, services, and garages	Repair services, except automotive	Recreational services	Medical and other health services	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses
Businesses with and without net profit, total.	110,829	278,782	161,640	1,219,707	288,389	103,091	916,474	7,628,233	4,045,491	123,896	1,642,405	877,231	
Businesses with net profit, total.	97,743	209,265	136,468	1,121,751	305,892	72,599	1,196,779	7,628,233	4,045,491	123,896	1,642,405	877,231	
Under \$1,000.	22,790	11,164	57,665	119,539	23,000	32,169	148,679	116,897	4,100,354	16,970	30,651	7,987	
\$1,000 under \$2,000.	22,401	33,771	24,773	123,086	35,852	12,521	90,439	153,897	27,187	16,970	30,651	7,987	
\$2,000 under \$3,000.	17,596	42,770	16,403	129,411	41,017	9,697	112,995	174,539	88,621	10,434	55,201	25,697	
\$3,000 under \$4,000.	9,242	31,950	13,142	156,233	45,450	5,600	89,118	161,221	88,988	8,793	62,198	30,992	
\$4,000 under \$5,000.	8,410	37,335	9,614	144,420	42,713	2,107	32,079	250,993	110,012	9,123	82,146	31,827	
\$5,000 under \$6,000.	5,130	28,103	5,778	112,776	31,552	2,620	46,121	189,384	80,870	6,863	76,623	37,825	
\$6,000 under \$7,000.	3,423	22,012	2,756	64,055	17,862	1,588	27,513	192,656	85,072	6,275	81,831	40,981	
\$7,000 under \$8,000.	3,074	23,095	1,845	67,492	13,802	860	23,569	223,629	97,218	5,300	83,657	41,689	
\$8,000 under \$9,000.	2,029	17,232	1,398	36,450	11,993	1,579	35,125	197,827	99,116	4,209	73,625	35,451	
\$9,000 under \$10,000.	(2)	(2)	(2)	(2)	(2)	955	35,125	202,076	102,272	3,348	56,502	31,837	
\$10,000 under \$12,000.	1,034	11,328	814	31,329	8,733	916	41,649	18,822	206,681	7,476	149,045	82,374	
\$12,000 under \$15,000.	933	12,055	825	48,595	10,874	452	38,384	340,184	64,474	6,474	141,107	87,771	
\$15,000 under \$20,000.	519	8,904	(2)	(2)	(2)	602	36,013	34,452	598,576	6,067	169,861	103,425	
\$20,000 under \$25,000.	(2)	(2)	(2)	(2)	(2)	505	41,049	11,155	777,679	4,013	141,198	88,511	
\$25,000 under \$50,000.	243	6,800	318	35,758	7,855	291	41,056	37,653	1,240,500	4,591	258,088	153,536	
\$50,000 under \$100,000.	(2)	(2)	(2)	(2)	(2)	137	35,540	616,224	385,512	803	97,642	51,360	
\$100,000 or more.	(2)	(2)	(2)	(2)	(2)	207	280,305	60,117	31,852	74	16,315	10,640	
Businesses without net profit, total.	13,086	16,483	25,172	97,956	1,17,503	30,492		83,115	154,863	11,274	20,127	112,032	
Businesses with and without net profit, total.	59,626	251,913	45,022	772,114	225,902	87,290	578,289	85,137	413,120	30,333	616,396	76,672	
Under \$1,000.	53,452	213,842	37,989	747,897	236,202	81,628	568,298	385,539	200,319	39,142	483,235	90,550	
\$1,000 under \$2,000.	28,021	39,966	10,341	15,606	4,896	33,732	21,058	27,989	11,884	17,278	49,980	7,728	
\$2,000 under \$3,000.	12,592	39,239	5,235	17,641	7,787	11,591	28,869	40,268	19,146	8,124	45,861	11,705	
\$3,000 under \$4,000.	6,100	41,822	4,276	26,168	10,773	6,289	28,409	15,172	14,744	4,504	51,151	11,403	
\$4,000 under \$5,000.	2,982	17,004	2,332	36,142	8,038	5,011	31,925	4,153	14,204	2,638	45,136	9,432	
\$5,000 under \$6,000.	2,066	22,292	2,165	36,003	10,072	4,731	44,271	21,274	23,497	2,157	47,457	9,531	
\$6,000 under \$7,000.	(2)	2,027	2,027	27,385	11,091	4,164	41,144	2,203	20,725	1,273	28,826	7,008	
\$7,000 under \$8,000.	871	11,196	1,305	19,321	8,600	2,775	31,124	2,089	23,844	13,300	22,565	6,030	
\$8,000 under \$9,000.	(2)	1,553	1,553	35,877	11,670	2,811	41,087	1,410	10,567	919	22,565	6,030	
\$9,000 under \$10,000.	599	13,645	1,172	35,465	10,985	2,403	38,574	867	13,228	7,358	22,565	6,030	
\$10,000 under \$12,000.	(2)	(2)	(2)	(2)	(2)	937	21,071	18,812	8,984	1,356	111,782	11,689	
\$12,000 under \$15,000.	(2)	1,424	1,424	51,316	15,443	2,422	56,706	1,004	19,275	10,964	14,046	4,074	
\$15,000 under \$20,000.	(2)	1,225	1,225	47,393	20,269	1,722	46,779	1,418	29,505	18,761	32,521	6,737	
\$20,000 under \$25,000.	(2)	977	977	51,909	17,143	1,538	50,285	854	22,386	14,325	32,521	6,737	
\$25,000 under \$50,000.	421	48,678	744	38,448	16,224	740	38,440	308	15,139	10,415	9,415	1,863	
\$50,000 under \$100,000.	(2)	1,981	1,981	194,701	52,164	530	30,553	313	20,068	10,531	9,415	1,863	
\$100,000 or more.	(2)	(2)	(2)	(2)	(2)	51	7,231	112	9,920	6,879	1,474	201	
Businesses without net profit, total.	6,174	18,071	7,033	26,217	1,10,300	5,662	9,991	27,585	121,921	11,191	133,161	113,878	

Net loss exceeds net profit.

No reliable estimate of the sampling variability can be obtained from the sample. However, the data are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." See table 1 for a complete list of industrial groups for sole proprietorships.

SOLE PROPRIETORSHIPS

Table 4.—INVENTORY REPORTING PATTERNS, BY SELECTED INDUSTRIES

Industry	Businesses		Businesses, with and without net profit, reporting inventory—							Number of businesses not reporting or without inventory
	Total number	Percent reporting inventory	Both beginning- and end-of-year			Beginning-of-year only		End-of-year only		
			Number	Beginning-of-year (Thousand dollars)	End-of-year (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	9,142,359	20.9	1,655,485	10,024,378	10,240,272	102,038	350,705	148,934	357,976	7,235,902
Agriculture, forestry, and fisheries.....	3,505,090	3.3	99,679	1,102,587	1,069,368	8,398	47,012	5,765	20,560	3,391,248
Mining.....	33,691	5.3	(1)	(1)	(1)	(1)	(1)	(1)	(1)	31,902
Construction.....	646,316	14.6	76,787	399,015	415,874	6,519	27,835	10,700	63,433	552,310
Manufacturing.....	186,901	38.3	60,543	402,659	409,996	3,534	11,247	7,407	17,004	115,417
Transportation, communication, and sanitary services.....	283,553	2.4	4,925	13,092	14,802	(1)	(1)	1,238	2,273	276,657
Wholesale and retail trade.....	2,009,785	66.8	1,177,528	7,643,613	7,862,938	70,928	241,084	94,006	234,523	667,323
Wholesale trade.....	269,063	35.6	82,207	1,055,597	1,047,764	4,845	56,954	8,732	36,481	173,279
Retail trade.....	1,582,002	73.5	1,020,205	5,965,872	6,183,132	63,053	173,796	78,706	177,320	420,038
Finance, insurance, and real estate.....	446,995	-				Not applicable				446,995
Services.....	1,979,695	13.5	226,874	395,066	413,654	11,262	17,427	28,884	17,330	1,712,675
Hotels, rooming houses, camps, and other lodging places.....	134,803	7.3	8,152	16,808	17,665	(1)	(1)	(1)	(1)	125,003
Personal services.....	445,496	18.8	72,289	73,295	78,223	3,381	2,285	7,995	2,577	361,831
Business services.....	217,192	9.6	16,402	36,019	43,503	(1)	(1)	3,562	2,778	196,329
Automobile repair, services, and garages.....	110,829	39.4	36,552	93,541	100,961	2,373	2,550	4,693	3,526	67,211
Repair services, except automotive.....	161,640	45.9	64,526	108,039	112,729	1,881	1,482	7,805	4,658	87,428
Recreational services.....	103,091	11.9	10,751	20,953	23,893	(1)	(1)	(1)	(1)	90,803
Medical and other health services.....	405,673	3.4	11,963	17,969	16,858	(1)	(1)	(1)	(1)	392,102

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See Table 1 for complete list of industrial groups.

SOLE PROPRIETORSHIPS

Table 5.—NUMBER OF BUSINESSES, COST OF GOODS SOLD ITEMS, RECEIPTS, DEDUCTIONS, AND PROFITS, BY SELECTED INDUSTRIES

Item	Industry										
	All industries	Agriculture, forestry, and fisheries		Mining		Construction			Manufacturing		
		Total agriculture, forestry, and fisheries	Farms	Total mining	Crude petroleum and natural gas	Total construction	General contractors	Special trade contractors	Total manufacturing	Food and kindred products, including beverages	Lumber and wood products, except furniture
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NUMBER OF BUSINESSES											
With and without net profit, total.....	7,142,359	3,505,090	3,386,880	33,691	26,119	646,316	103,983	506,942	186,701	23,283	44,600
With cost of goods sold.....	4,250,156	855,566	807,137	12,886	9,608	418,216	77,415	320,983	146,545	20,632	25,397
Without cost of goods sold.....	4,892,203	2,649,524	2,579,743	20,805	16,511	228,100	26,568	185,959	40,356	2,651	19,203
With net profit, total.....	7,219,608	2,425,996	2,330,753	19,207	14,642	597,483	99,746	477,411	150,668	19,366	38,485
With cost of goods sold.....	3,441,594	577,997	538,770	8,331	5,635	384,134	68,218	300,258	119,815	17,772	22,058
Without cost of goods sold.....	3,778,014	1,847,999	1,791,983	10,876	9,007	213,349	22,528	177,153	30,853	1,714	16,427
BUSINESSES WITH AND WITHOUT NET PROFIT											
(Thousand dollars)											
With cost of goods sold:											
Business receipts.....	140,009,752	12,917,019	11,836,867	704,893	532,401	14,160,569	5,386,977	8,064,474	6,256,192	1,626,910	894,339
Cost of goods sold.....	96,784,139	5,488,802	4,839,333	347,920	268,250	9,821,151	4,218,638	5,101,534	4,071,610	1,229,996	482,026
Business deductions, total.....	107,382,387	6,578,730	5,901,196	352,996	272,241	10,307,458	4,434,392	5,338,838	4,498,610	1,272,455	585,566
Inventory, beginning-of-year.....	10,375,083	1,149,599	1,124,828	5,706	4,054	426,850	188,985	225,357	413,964	50,596	94,682
Merchandise purchased.....	79,439,526	5,169,953	4,755,742	85,783	63,063	3,148,663	920,139	2,106,693	2,613,003	1,036,046	271,772
Labor.....	6,040,094	103,541	11,689	42,058	13,635	2,272,099	783,084	1,358,131	790,946	63,482	120,768
Materials and supplies.....	5,333,348	84,381	8,937	43,327	29,475	2,734,810	1,361,778	1,216,258	385,664	45,595	62,382
Other costs.....	6,194,336	71,256	-	176,122	161,934	1,718,036	1,180,406	432,399	295,091	76,736	35,962
Inventory, end-of-year (minus).....	10,598,248	1,089,928	1,061,863	5,076	3,991	477,307	215,754	237,304	427,000	42,459	103,540
Gross profit (less loss).....	43,225,613	7,428,217	6,997,534	356,973	264,151	4,339,418	1,168,339	2,962,940	2,184,582	396,914	412,313
Other business deductions, total.....	31,939,150	6,611,964	6,313,496	353,301	276,502	2,838,200	805,704	1,873,048	1,642,794	314,207	351,082
Salaries and wages.....	8,409,948	75,445	-	76,267	66,394	1,033,128	216,071	775,607	494,179	114,274	81,450
Rent.....	2,113,639	7,352	(1)	11,244	10,385	65,771	14,162	47,613	83,174	8,446	6,785
Interest.....	527,408	8,344	(1)	7,310	5,960	67,738	37,234	27,338	27,041	5,130	3,919
Taxes.....	1,430,244	10,857	(1)	10,802	7,734	157,414	47,653	99,699	82,045	14,487	12,275
Losses on business property.....	46,166	998	(1)	111	57	1,922	865	1,057	1,091	127	176
Bad debts.....	203,330	1,395	(1)	834	786	14,217	2,799	11,205	14,580	1,446	695
Depreciation.....	3,586,334	1,073,039	1,026,027	60,392	44,524	317,351	93,343	196,946	189,933	34,652	40,434
Repairs.....	750,172	22,159	(1)	11,585	7,564	92,011	28,075	54,368	64,548	10,127	26,893
Depletion.....	72,598	11,739	11,734	48,678	46,606	5,215	3	5,212	1,113	-	836
Amortization.....	23,337	1,947	1,947	111	111	1,799	388	1,086	841	161	128
Other business expense.....	14,779,974	5,398,689	5,273,788	125,967	86,381	1,081,954	365,111	652,917	684,249	125,157	177,491
Net profit (less loss).....	11,286,463	816,253	684,038	3,672	212,351	1,501,218	362,635	1,089,892	541,788	82,707	61,231
Without cost of goods sold:											
Business receipts.....	36,194,959	14,899,080	14,442,454	300,390	222,288	1,558,573	439,751	796,786	469,981	30,394	261,512
Business deductions, total.....	25,764,546	12,801,691	12,479,580	308,669	230,980	1,080,183	351,215	641,114	384,821	25,263	214,499
Salaries and wages.....	3,053,253	66,885	(1)	38,844	21,570	233,544	60,718	152,704	98,567	3,668	61,694
Rent.....	759,018	6,658	(1)	4,044	3,779	21,797	3,036	17,619	6,041	613	2,689
Interest.....	216,682	3,450	(1)	5,577	4,336	17,208	9,018	7,274	3,488	279	1,431
Taxes.....	334,579	5,437	(1)	7,837	5,413	20,125	5,745	12,842	6,997	531	3,861
Losses on business property.....	12,992	985	(1)	741	564	440	8	412	35	-	12
Bad debts.....	36,129	220	(1)	397	294	1,419	364	1,012	262	38	35
Depreciation.....	3,327,558	2,000,073	1,961,403	39,326	26,421	98,799	23,487	63,608	43,204	4,423	28,634
Repairs.....	388,022	17,248	(1)	11,902	5,284	36,462	5,432	26,276	19,073	692	16,700
Depletion.....	46,780	10,789	10,646	22,105	21,478	429	356	19	2,062	-	2,062
Amortization.....	24,447	4,329	4,068	166	166	9,374	7,797	1,946	138	-	131
Other business expense.....	17,765,086	10,685,617	10,503,463	184,730	141,675	640,316	435,252	357,802	204,954	17,019	102,250
Net profit (less loss).....	10,430,413	2,097,389	1,962,914	28,279	28,632	478,391	88,536	355,672	85,160	5,131	42,013
BUSINESSES WITH NET PROFIT											
With cost of goods sold:											
Business receipts.....	124,759,135	11,245,341	9,329,104	532,578	389,036	12,981,106	4,786,158	7,634,260	5,676,211	1,527,755	749,450
Cost of goods sold.....	81,321,289	4,233,295	3,716,132	215,924	148,712	8,811,044	3,666,835	4,765,548	3,695,307	1,149,863	452,489
Business deductions, total.....	106,279,122	4,796,117	4,458,142	217,993	150,274	9,232,832	3,845,043	4,989,375	3,999,377	1,186,405	497,578
Inventory, beginning-of-year.....	10,375,083	1,149,599	1,124,828	5,706	4,054	426,850	188,985	225,357	413,964	50,596	94,682
Merchandise purchased.....	79,439,526	5,169,953	4,755,742	85,783	63,063	3,148,663	920,139	2,106,693	2,613,003	1,036,046	271,772
Labor.....	6,040,094	103,541	11,689	42,058	13,635	2,272,099	783,084	1,358,131	790,946	63,482	120,768
Materials and supplies.....	5,333,348	84,381	8,937	43,327	29,475	2,734,810	1,361,778	1,216,258	385,664	45,595	62,382
Other costs.....	6,194,336	71,256	-	176,122	161,934	1,718,036	1,180,406	432,399	295,091	76,736	35,962
Inventory, end-of-year (minus).....	10,598,248	1,089,928	1,061,863	5,076	3,991	477,307	215,754	237,304	427,000	42,459	103,540
Gross profit (less loss).....	39,337,140	6,912,046	5,612,972	316,654	240,324	4,170,062	1,119,323	2,868,712	1,980,904	377,892	296,961
Other business deductions, total.....	26,536,423	4,602,836	4,350,148	255,168	197,247	2,570,757	711,514	1,737,304	1,386,650	285,720	225,739
Salaries and wages.....	7,449,811	68,652	(1)	69,750	60,415	969,835	204,173	732,418	446,726	106,216	70,773
Rent.....	1,859,851	6,543	(1)	7,141	5,628	1,702	42,959	71,743	7,676	4,095	3,682
Interest.....	41,611	6,303	(1)	3,060	2,409	53,740	28,021	23,673	22,284	4,525	3,682
Taxes.....	1,430,244	10,857	(1)	7,918	5,337	142,559	4,735	92,443	73,056	13,177	10,331
Losses on business property.....	46,166	985	(1)	74	20	1,867	865	1,002	923	308	78
Bad debts.....	205,330	1,395	(1)	682	642	13,246	2,526	11,569	13,117	1,289	638
Depreciation.....	3,586,334	1,073,039	1,026,027	46,299	26,546	273,342	78,883	177,212	162,880	31,618	30,895
Repairs.....	750,172	22,159	(1)	11,139	7,212	75,171	23,313	46,018	54,677	9,777	20,734
Depletion.....	46,780	10,789	10,646	29,675	27,637	328	3	325	1,052	-	836
Amortization.....	24,447	4,329	4,068	111	111	1,457	386	1,066	705	161	128
Other business expense.....	11,789,974	3,752,142	3,647,517	82,460	57,821	981,414	326,917	609,179	538,078	110,973	83,549
Net profit.....	12,800,717	1,410,210	1,264,824	61,486	43,977	1,600,005	407,809	1,131,348	594,254	92,172	71,222
Without cost of goods sold:											
Business receipts.....	36,194,959	14,899,080	11,733,795	242,134	174,444	1,512,444	395,184	913,444	469,981	28,396	200,599
Business deductions, total.....	25,764,546	12,801,691	8,743,145	199,153	136,713	1,044,544	301,284	547,132	344,750	23,158	200,754
Salaries and wages.....	3,053,253	66,885	(1)	32,884	18,335	207,126	52,329	139,123	89,915	3,300	54,573
Rent.....	759,018	6,658	(1)	1,366	1,730	20,888	2,848	17,339	5,510	613	2,608
Interest.....	216,682	3,450	(1)	1,803	1,159	17,002	4,378	5,736	2,115	274	1,389
Taxes.....	334,579	5,437	(1)	6,004	3,						

SOLE PROPRIETORSHIPS

Table 5.—NUMBER OF BUSINESSES, COST OF GOODS SOLD ITEMS, RECEIPTS, DEDUCTIONS, AND PROFITS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued											
	Manufacturing—Con.		Transportation, communication, and sanitary services						Wholesale and retail trade			
	Printing, publishing, and allied industries	Machinery, except electrical, and transportation equipment	Total transportation, communication, and sanitary services	Transportation				Communication and sanitary services	Total wholesale and retail trade	Wholesale trade		
				Total transportation	Motor freight transportation	Other transportation	Public warehousing			Total wholesale trade	Groceries and related products	Farm products—raw materials
NUMBER OF BUSINESSES	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
With and without net profit, total.....	27,980	15,474	283,553	268,921	77,614	57,294	4,512	14,432	2,009,784	269,455	41,408	17,388
With cost of goods sold.....	23,255	12,822	30,989	75,421	17,778	12,778	2,872	5,868	1,777,997	169,241	33,752	15,317
Without cost of goods sold.....	4,725	2,362	202,564	193,500	59,836	44,516	1,640	8,564	231,787	99,814	7,656	2,071
With net profit, total.....	23,264	12,590	230,881	218,289	58,230	33,396	3,396	12,992	1,637,981	234,208	37,658	15,471
With cost of goods sold.....	19,697	10,923	65,771	60,661	47,729	10,509	2,423	5,110	1,469,731	164,327	31,376	15,586
Without cost of goods sold.....	3,567	1,667	165,110	157,628	110,501	46,154	973	7,882	268,250	69,881	6,282	3,885
BUSINESSES WITH AND WITHOUT NET PROFIT												
With cost of goods sold.....												
Business receipts.....	548,626	401,976	1,836,112	1,725,972	2,099,736	202,721	113,515	110,180	76,466,819	17,948,718	4,109,389	2,983,178
Cost of goods sold.....	172,857	243,782	855,371	800,444	624,766	138,374	66,766	58,267	70,212,867	16,299,336	4,081,734	2,878,828
Business deductions, total.....	290,943	275,999	872,446	813,503	633,948	264,350	69,892	51,913	78,884,188	16,343,585	4,224,377	2,984,450
Inventory, beginning-of-year.....	17,928	34,793	18,220	14,575	8,894	3,009	2,679	56,343	7,884,697	1,144,551	158,776	188,242
Merchandise purchased.....	127,848	118,364	313,098	290,239	205,865	47,351	39,023	22,859	64,908,039	13,773,753	3,875,745	2,544,715
Labor.....	66,113	76,791	191,476	181,349	150,999	19,863	10,476	10,127	1,623,283	377,714	42,297	51,944
Materials and supplies.....	49,878	32,947	75,199	60,133	5,653	6,423	1,997	15,076	1,086,941	186,875	42,584	51,748
Other costs.....	19,156	19,044	274,493	267,207	214,559	36,461	15,697	7,286	2,749,346	777,683	164,862	204,883
Inventory, end-of-year minus.....	18,106	3,127	17,075	3,399	7,024	3,264	3,126	3,676	8,097,441	1,084,245	138,303	109,857
Gross profit less loss.....	275,769	168,194	980,741	925,528	784,792	44,327	46,749	54,913	20,193,752	2,669,372	563,355	210,379
Other business deductions, total.....	290,935	283,643	818,074	778,909	674,892	67,725	35,892	39,565	1,092,337	1,943,344	425,461	248,319
Salaries and wages.....	71,879	29,654	158,712	142,568	119,074	13,687	10,317	9,154	5,276,234	581,508	129,955	79,525
Rent.....	12,829	5,991	18,923	17,522	9,485	3,336	4,944	1,341	1,464,221	213,332	32,634	2,789
Interest.....	3,380	1,482	17,862	16,969	4,357	1,956	692	893	284,034	43,287	6,144	4,644
Taxes.....	7,794	6,566	40,138	38,452	33,698	3,313	4,741	1,686	931,103	96,699	14,796	3,934
Losses on business property.....	289	207	2,403	2,403	2,335	54	53	-	28,235	4,631	234	3,229
Bad debts.....	3,243	754	1,646	1,646	1,646	132	133	133	143,912	17,877	1,613	399
Depreciation.....	25,634	16,586	149,986	142,751	124,629	14,766	3,354	7,235	1,222,116	173,519	37,015	3,989
Repairs.....	3,834	3,374	34,253	32,744	75,544	5,191	1,199	1,259	359,999	52,549	11,579	5,845
Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-
Amortization.....	-	32	1,368	1,368	1,368	-	-	-	1,425	523	81	35
Other business expense.....	62,081	39,092	349,630	331,736	292,880	24,354	12,552	17,844	5,844,117	873,753	178,861	63,844
Net profit (less loss).....	84,834	61,551	162,707	147,399	110,613	23,889	10,357	15,348	2,101,642	776,028	148,174	27,949
Without cost of goods sold.....												
Business receipts.....	30,667	27,994	2,208,566	2,395,479	2,671,654	428,384	15,734	113,087	1,982,724	1,115,903	120,096	68,069
Business deductions, total.....	70,472	20,584	1,817,754	1,727,224	1,411,999	310,515	12,799	6,530	1,302,447	652,452	97,067	47,493
Salaries and wages.....	14,937	3,697	382,599	376,435	283,383	83,508	3,844	3,464	198,417	109,152	23,440	2,474
Rent.....	1,945	242	42,332	41,436	28,944	10,455	2,467	894	47,732	22,777	2,390	1,277
Interest.....	698	112	23,205	22,292	18,163	3,632	496	913	12,401	1,847	275	368
Taxes.....	1,079	351	54,767	52,844	43,792	8,577	277	1,921	24,615	9,925	1,640	696
Losses on business property.....	-	-	2,403	2,403	2,335	201	2	2	1,365	767	-	-
Bad debts.....	45	64	2,566	2,566	2,566	134	44	15	1,373	4,447	71	399
Depreciation.....	4,147	1,659	249,343	237,356	198,299	37,253	1,654	12,34	1,127,271	177,738	3,659	2,681
Repairs.....	997	129	44,280	44,280	44,280	23,692	30	3,912	27,774	7,777	1,089	654
Depletion.....	-	-	829	829	829	-	-	-	7,246	7,246	1,334	-
Amortization.....	3	24	294	294	294	29	-	-	1,425	1,443	495	128
Other business expense.....	48,279	4,356	915,481	876,772	729,634	143,571	4,287	38,999	841,348	432,907	44,214	29,777
Net profit (less loss).....	30,195	7,412	390,812	368,255	269,755	97,869	2,935	22,557	680,277	463,451	22,833	20,576
BUSINESSES WITH NET PROFIT												
With cost of goods sold.....												
Business receipts.....	528,426	380,908	1,542,359	1,455,681	1,762,211	173,168	110,302	8,428	81,077,918	16,226,029	4,553,160	2,916,049
Cost of goods sold.....	238,333	218,364	709,457	660,271	507,771	88,303	65,431	44,256	61,184,340	14,716,478	4,079,740	2,767,746
Business deductions, total.....	275,135	236,326	724,257	672,268	513,554	94,776	67,938	51,936	69,349,940	14,601,232	4,155,078	2,848,252
Inventory, beginning-of-year.....	16,235	1,354	18,277	14,575	8,894	3,009	2,679	56,343	7,884,697	1,144,551	158,776	188,242
Merchandise purchased.....	133,333	98,478	313,098	290,239	205,865	47,351	39,023	22,859	64,908,039	13,773,753	3,875,745	2,544,715
Labor.....	62,929	67,890	164,441	154,349	127,865	17,863	10,476	10,127	1,623,283	377,714	42,297	51,944
Materials and supplies.....	49,568	31,848	75,199	60,133	5,653	6,423	1,997	15,076	1,086,941	186,875	42,584	51,748
Other costs.....	18,079	18,295	274,493	267,207	214,559	36,461	15,697	7,286	2,749,346	777,683	164,862	204,883
Inventory, end-of-year (minus).....	16,802	17,485	16,733	12,747	6,451	2,773	2,877	2,680	7,048,213	133,754	133,338	99,486
Gross profit (less loss).....	290,093	162,544	832,902	795,410	654,440	84,865	44,871	47,172	18,799,578	2,509,551	513,420	238,283
Other business deductions, total.....	285,259	283,643	818,074	778,909	674,892	67,725	35,892	39,565	1,092,337	1,943,344	425,461	248,319
Salaries and wages.....	69,473	28,607	158,712	142,568	119,074	13,687	10,317	9,154	5,276,234	581,508	129,955	79,525
Rent.....	12,868	5,976	18,923	17,522	9,485	3,336	4,944	1,341	1,464,221	213,332	32,634	2,789
Interest.....	3,128	1,360	17,862	16,969	4,357	1,956	692	893	284,034	43,287	6,144	4,644
Taxes.....	7,371	6,562	40,138	38,452	33,698	3,313	4,741	1,686	931,103	96,699	14,796	3,934
Losses on business property.....	289	207	2,403	2,403	2,335	54	53	-	28,235	4,631	234	3,229
Bad debts.....	3,225	754	1,646	1,646	1,646	132	133	133	143,912	17,877	1,613	399
Depreciation.....	24,244	15,332	149,986	142,751	124,629	14,766	3,354	7,235	1,222,116	173,519	37,015	3,989
Repairs.....	3,631	3,346	34,253	32,744	75,544	5,191	1,199	1,259	359,999	52,549	11,579	5,845
Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-
Amortization.....	-	24	1,175	1,175	1,175	-	-	-	1,425	523	81	35
Other business expense.....	62,080	36,860	265,638	252,245	217,269	23,389	11,495	13,487	4,612,526	747,424	154,374	63,442
Net profit.....	84,834	61,178	193,172	175,531	134,252	29,440	11,819	17,641	2,101,642	776,028	148,174	27,949
Without cost of goods sold.....												
Business receipts.....	74,644	3	1,381,445	1,376,313	1,444,980	373,289	3	37,44				

SOLE PROPRIETORSHIPS

Table 5.—NUMBER OF BUSINESSES, COST OF GOODS SOLD ITEMS, RECEIPTS, DEDUCTIONS, AND PROFITS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued										
	Wholesale and retail trade—Continued										
	Retail trade										
	Total retail trade	Food	Grocery stores, meat and fish markets, and fruit and vegetable markets	General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials	Hardware and farm equipment
NUMBER OF BUSINESSES	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
With and without net profit, total.....	1,582,002	329,550	266,298	159,021	72,183	75,661	56,139	202,217	299,707	29,609	38,857
With cost of goods sold.....	1,480,079	322,274	262,918	126,918	65,006	71,137	52,209	197,171	292,923	26,193	38,158
Without cost of goods sold.....	101,923	7,276	3,380	32,103	7,177	4,524	3,930	5,046	6,784	3,416	(3)
With net profit, total.....	1,288,356	278,068	224,727	125,947	61,255	62,381	41,326	165,833	239,145	23,118	31,182
With cost of goods sold.....	1,206,665	272,592	222,231	99,527	54,811	58,407	38,349	161,990	234,583	20,123	30,734
Without cost of goods sold.....	81,691	5,476	2,496	26,420	6,444	3,974	2,977	3,843	4,562	2,995	(3)
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
With cost of goods sold:											
Business receipts.....	65,592,672	16,436,390	14,711,856	3,237,192	2,725,178	3,049,684	6,442,449	10,632,878	7,964,850	1,555,809	2,430,381
Cost of goods sold.....	49,713,817	13,678,355	12,461,873	2,531,800	1,863,251	2,097,103	5,437,679	8,515,891	4,626,808	1,130,148	1,891,012
Business deductions, total.....	56,074,269	14,628,061	13,358,979	3,047,366	2,557,041	2,567,841	6,025,777	8,905,799	4,832,860	1,380,323	2,537,813
Inventory, beginning-of-year.....	6,139,668	909,578	858,884	501,310	699,674	434,013	533,210	398,287	210,741	242,938	601,806
Merchandise purchased.....	46,443,696	13,272,680	12,212,347	2,451,165	1,735,144	1,867,466	4,738,902	8,037,743	4,151,589	984,404	1,794,726
Labor.....	1,074,940	120,060	75,580	20,820	38,636	96,148	133,900	157,981	187,967	54,408	42,929
Materials and supplies.....	775,225	133,369	56,982	14,668	17,983	44,992	110,071	124,493	155,887	21,166	32,067
Other costs.....	1,640,740	192,374	155,186	59,403	65,604	125,222	509,694	187,295	126,676	77,407	66,285
Inventory, end-of-year (minus).....	6,360,452	949,706	897,106	515,566	693,790	470,738	588,098	389,908	206,052	250,175	646,801
Gross profit (less loss).....	15,878,855	2,758,035	2,249,983	705,392	861,927	952,581	1,004,770	2,116,987	3,338,042	425,661	539,369
Other business deductions, total.....	11,900,011	1,990,462	1,631,239	497,460	626,993	702,349	839,500	1,596,943	2,652,933	339,487	411,803
Salaries and wages.....	4,287,538	655,271	536,951	142,199	213,090	222,347	282,391	627,929	1,088,646	126,847	153,863
Rent.....	1,267,804	186,296	143,560	48,842	113,602	72,895	46,550	234,903	280,631	12,533	29,843
Interest.....	214,033	31,906	25,531	10,957	9,664	13,537	31,953	19,035	37,991	9,767	10,566
Taxes.....	756,779	134,533	117,252	32,691	33,773	33,161	36,435	103,294	187,057	20,121	27,683
Losses on business property.....	20,669	2,765	2,539	1,966	347	216	1,495	2,291	7,525	99	317
Bad debts.....	106,044	13,823	11,517	3,740	4,821	11,590	19,872	17,102	3,481	6,085	6,531
Depreciation.....	930,705	193,598	156,348	57,518	32,457	51,005	40,168	87,906	221,586	28,748	31,919
Repairs.....	272,699	55,012	44,094	11,333	7,215	11,451	27,011	20,142	74,565	9,703	5,498
Depletion.....	2,824	357	357	14	25	25	5	4	74,565	94	324
Amortization.....	9,091	680	659	310	293	1,057	217	873	1,950	493	70
Other business expense.....	4,031,825	716,221	592,431	187,890	211,751	285,155	353,403	483,464	749,266	124,997	145,189
Net profit (less loss).....	3,978,844	767,573	618,744	207,932	234,934	250,142	165,270	520,044	685,109	86,174	127,566
Without cost of goods sold:											
Business receipts.....	573,964	39,930	22,357	93,405	22,593	31,371	81,926	33,187	64,841	35,151	(3)
Cost of goods sold.....	430,694	32,518	18,930	51,259	13,850	19,412	90,039	26,740	53,484	25,823	(3)
Business deductions, total.....	48,048	3,667	988	1,813	3,274	3,035	6,410	7,349	9,016	2,027	-
Rent.....	14,328	1,081	793	1,028	1,591	1,117	2,288	1,761	2,534	127	-
Interest.....	4,634	579	199	358	160	544	559	627	407	208	(3)
Taxes.....	8,367	642	334	2,758	282	399	849	491	845	197	(3)
Losses on business property.....	1,393	-	319	-	-	-	-	-	860	-	-
Bad debts.....	1,998	21	10	182	56	224	554	47	-	259	(3)
Depreciation.....	35,006	2,373	1,233	7,487	557	3,938	3,226	1,411	2,372	2,171	(3)
Repairs.....	8,575	806	572	2,080	116	771	1,210	238	681	312	(3)
Depletion.....	113	-	-	-	-	-	-	71	-	-	-
Amortization.....	78	-	-	5	-	-	73	-	-	-	-
Other business expense.....	308,154	23,349	14,801	35,229	7,814	9,384	74,870	14,745	36,769	20,522	(3)
Net profit (less loss).....	143,270	7,412	3,427	42,146	8,743	11,959	28,113	6,447	11,357	9,328	(3)
BUSINESSES WITH NET PROFIT											
With cost of goods sold:											
Business receipts.....	58,681,554	14,662,207	13,148,529	2,958,194	2,463,740	2,823,944	5,294,413	9,717,107	7,106,313	1,311,737	2,171,529
Cost of goods sold.....	43,998,462	12,089,758	11,049,912	2,303,524	1,653,778	1,922,066	4,431,716	7,721,357	4,096,938	936,941	1,663,501
Business deductions, total.....	49,572,132	12,929,770	11,843,827	2,755,842	2,263,767	2,348,036	4,921,887	8,067,722	4,278,540	1,144,251	2,219,219
Inventory, beginning-of-year.....	5,255,965	767,713	725,103	427,382	606,306	379,048	420,049	346,240	182,681	203,246	514,371
Merchandise purchased.....	41,460,630	11,784,038	10,861,091	2,243,956	1,545,185	1,722,972	4,020,070	7,298,220	3,709,382	839,104	1,572,914
Labor.....	906,243	103,263	70,291	19,015	36,186	87,232	83,990	136,032	162,648	39,356	37,526
Materials and supplies.....	665,580	112,317	48,306	13,403	17,265	39,139	94,783	109,796	114,396	19,824	31,532
Other costs.....	1,283,714	162,439	139,036	52,086	58,825	119,645	302,995	177,434	109,433	42,721	62,876
Inventory, end-of-year (minus).....	5,573,670	840,012	793,915	452,318	609,989	425,970	490,171	346,365	181,602	207,310	555,718
Gross profit (less loss).....	14,683,092	2,572,449	2,098,617	654,670	809,962	901,878	862,697	1,995,750	3,009,375	374,796	508,028
Other business deductions, total.....	10,256,186	1,708,424	1,394,292	419,256	554,501	631,609	657,870	1,422,389	2,253,593	269,874	366,374
Salaries and wages.....	3,740,974	562,242	457,463	122,714	189,593	209,635	228,005	566,316	918,817	106,853	137,610
Rent.....	1,103,442	161,971	123,098	42,514	99,399	63,851	37,574	211,461	238,240	9,812	26,675
Interest.....	172,695	25,517	20,512	8,654	8,375	11,857	23,242	15,927	31,549	6,484	9,077
Taxes.....	662,099	115,860	100,234	28,695	30,294	30,090	29,324	93,552	162,842	14,908	24,792
Losses on business property.....	11,075	1,289	1,182	885	242	213	1,311	1,992	2,441	35	317
Bad debts.....	85,355	9,303	8,609	3,308	4,522	10,000	14,925	14,526	3,028	4,705	6,158
Depreciation.....	787,212	169,219	136,605	45,180	28,632	44,432	29,484	76,912	185,714	21,880	28,283
Repairs.....	228,754	46,493	37,350	9,709	6,586	10,117	19,846	17,709	64,564	6,306	5,174
Depletion.....	2,504	357	357	14	-	25	5	4	227	94	324
Amortization.....	8,225	677	659	238	293	1,057	202	855	1,907	492	70
Other business expense.....	3,453,851	615,496	508,223	157,345	186,565	250,332	273,952	423,135	644,264	98,305	127,894
Net profit.....	4,426,906	864,025	704,325	235,414	255,461	270,269	204,827	573,361	755,782	104,922	141,654
Without cost of goods sold:											
Business receipts.....	494,494	31,970	15,074	87,964	22,270	29,998	36,473	30,232	62,638	34,806	(3)
Business deductions, total.....	316,930	23,128	10,667	42,444	13,317	17,195	28,534	20,976	49,124	23,818	(3)
Salaries and wages.....	40,337	3,667	988	1,706	3,274	2,717	2,272	7,067	8,729	976	-
Rent.....	9,972	807	542	667	1,564	875	630	1,708	1,903	66	-
Interest.....	2,632	456	142	345	41	463	152	120	403	201	(3)
Taxes.....	6,330	310	103	2,583	263	367	200	464	789	93	(3)
Losses on business property.....	80	-	-	80	-	-	-	-	-	-	-
Bad debts.....	903	21	10	149	-	68	309	47	-	19	(3)
Depreciation.....	25,276	1,539	656	5,579	469	3,364	315	931	2,051	2,027	(3)
Repairs.....	6,221	310	110	1,763	108	765	349	210	580	312	(3)
Depletion.....	113	-	-	-	-	-	-	71	-	-	-
Amortization.....	77	-	-	5	-	-	72	-	-	-	-
Other business expense.....	224,989	16,018	8,116	29,567	7,598	8,576	24,235	10,358	34,669	20,124	(3)
Net profit.....	177,557	8,840	4,405	45,519	8,953	12,806	7,933	9,257	13,513	10,988	(3)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 5.—NUMBER OF BUSINESSES, COST OF GOODS SOLD ITEMS, RECEIPTS, DEDUCTIONS, AND PROFITS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued												
	Wholesale and retail trade—Continued		Finance, insurance, and real estate					Services					
	Retail trade—Con.		Total finance, insurance, and real estate	Insurance agents, brokers, and service	Real estate		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services				
	Drug stores and proprietary stores	Liquor stores			Total real estate	Real estate operators (except developers), and lessors			Total personal services	Laundries, laundry services, and cleaning and dyeing plants	Photo-graphic studios, including commercial photography	Beauty and barber shops, including schools	Other personal services ^a
NUMBER OF BUSINESSES	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
With and without net profit, total.....	33,476	27,972	446,995	153,150	230,800	99,806	1,979,695	134,803	445,496	77,887	22,929	259,474	85,206
With cost of goods sold.....	32,814	27,181	60,689	21,901	28,079	9,180	880,937	45,563	278,107	47,619	17,033	157,317	56,138
Without cost of goods sold.....	(3)	(3)	386,306	131,249	202,721	90,626	1,098,758	89,240	167,389	30,268	5,896	102,157	29,068
With net profit, total.....	30,697	24,987	373,046	138,712	179,932	68,667	1,732,200	98,054	402,731	62,550	16,350	245,949	77,882
With cost of goods sold.....	30,161	24,320	49,008	19,277	21,240	5,376	769,094	32,064	252,198	39,193	13,201	148,370	51,434
Without cost of goods sold.....	(3)	(3)	323,838	119,435	158,692	63,291	963,106	65,990	150,533	23,357	3,149	97,579	26,448
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
With cost of goods sold:													
Business receipts.....	2,918,215	1,592,284	1,314,022	332,461	758,960	165,244	11,897,587	738,387	2,708,443	790,563	238,288	968,855	750,737
Cost of goods sold.....	2,029,977	1,264,978	801,085	172,707	504,846	104,413	4,860,130	324,715	886,384	288,719	99,835	216,916	280,914
Business deductions, total.....	2,473,591	1,475,268	801,085	172,707	504,846	104,413	5,291,114	343,026	967,184	300,857	116,368	227,344	322,615
Inventory, beginning-of-year.....	439,213	206,809			Not applicable		412,493	17,770	75,580	11,279	13,964	9,911	40,426
Merchandise purchased.....	1,971,445	1,244,683	333,933	72,768	179,938	21,899	2,622,607	232,033	315,216	53,732	47,521	37,462	176,501
Labor.....	13,465	13,928	67,984	14,504	48,292	11,162	861,612	43,450	264,410	116,542	16,880	90,945	40,043
Materials and supplies.....	8,622	4,314	100,473	2,416	96,510	47,783	812,456	23,093	200,932	62,632	23,303	75,650	39,347
Other costs.....	40,846	5,534	298,695	83,019	180,106	23,569	581,946	26,680	111,046	56,672	14,700	13,376	26,298
Inventory, end-of-year (minus).....	443,614	210,290			Not applicable		430,984	18,311	80,800	12,138	16,533	10,428	41,701
Gross profit (less loss).....	888,238	327,306	512,937	159,754	254,114	60,831	7,037,457	413,672	1,822,059	461,844	138,453	751,939	469,823
Other business deductions, total.....	599,140	207,544	326,851	80,262	189,519	51,888	4,105,930	361,249	1,163,823	360,585	95,550	417,007	290,681
Salaries and wages.....	290,428	61,890	62,165	24,488	25,164	4,803	1,190,248	67,858	368,792	113,625	21,075	175,972	58,120
Rent.....	58,881	26,476	16,489	5,723	6,452	1,300	439,389	24,757	144,619	36,635	12,993	67,729	27,262
Interest.....	6,323	3,483	17,232	1,118	12,986	3,324	93,226	23,053	22,941	8,867	1,009	4,127	8,938
Taxes.....	41,538	28,434	11,191	1,485	7,673	3,794	178,073	30,582	44,349	13,448	3,270	13,266	14,365
Losses on business property.....	195	468	5,551	134	5,348	5,227	5,694	131	1,328	187	13	407	721
Bad debts.....	2,611	1,027	5,430	2,104	2,614	72	20,397	680	3,885	791	247	302	2,545
Depreciation.....	38,658	16,876	34,092	7,738	20,660	7,399	523,219	69,388	141,513	90,303	11,762	33,411	46,037
Repairs.....	9,038	5,730	4,521	778	2,715	1,280	105,574	20,107	29,487	11,609	2,232	7,391	8,255
Depletion.....	227	-	2,015	39	1,960	1,299	584	-	157	-	-	16	141
Amortization.....	121	42	146	94	37	(3)	4,029	7	894	112	1	660	121
Other business expense.....	151,120	63,118	168,019	36,561	103,910	24,190	1,545,497	124,686	405,858	125,008	42,948	113,726	124,176
Net profit (less loss).....	289,098	119,762	186,086	79,492	64,595	8,943	2,931,527	52,423	658,236	101,259	42,903	334,932	179,142
Without cost of goods sold:													
Business receipts.....	(3)	(3)	3,092,654	1,243,047	1,324,393	487,428	11,583,094	621,210	1,090,559	381,448	39,877	574,528	94,706
Business deductions, total.....	(3)	(3)	1,773,946	672,236	819,744	370,884	6,430,200	533,485	741,196	320,234	32,869	329,194	58,899
Salaries and wages.....	(3)	(3)	331,979	165,844	105,686	29,074	1,687,560	57,346	262,436	97,212	5,480	152,114	7,630
Rent.....	(3)	(3)	80,583	34,381	31,112	12,554	546,437	37,804	77,764	21,841	1,673	48,580	5,670
Interest.....	(3)	-	57,497	7,480	39,672	27,407	92,111	38,709	5,551	3,497	146	1,621	2,870
Taxes.....	(3)	(3)	61,898	10,203	44,902	35,044	151,083	37,318	16,406	7,437	677	7,367	925
Losses on business property.....	-	-	2,753	357	983	95	3,441	856	142	21	81	38	2
Bad debts.....	(3)	-	16,795	8,774	2,277	1,395	7,853	325	908	582	22	40	264
Depreciation.....	(3)	(3)	192,394	47,864	121,942	77,075	590,269	108,414	51,937	29,035	3,158	14,841	4,903
Repairs.....	-	(3)	33,566	6,437	23,539	17,508	96,768	29,686	10,561	5,780	339	3,641	801
Depletion.....	-	-	2,243	122	1,744	805	972	83	-	-	-	-	-
Amortization.....	-	-	1,890	571	813	187	6,828	358	890	714	-	176	-
Other business expense.....	(3)	(3)	992,348	390,203	447,074	169,740	3,246,878	222,586	314,601	154,115	21,293	100,776	38,417
Net profit (less loss).....	(3)	(3)	1,318,708	570,811	504,649	116,544	5,152,894	87,725	349,363	61,214	7,008	245,334	35,807
BUSINESSES WITH NET PROFIT													
With cost of goods sold:													
Business receipts.....	2,815,244	1,523,872	1,194,880	321,460	662,608	124,693	11,113,411	619,501	2,555,234	695,621	221,820	946,380	691,413
Cost of goods sold.....	1,948,487	1,208,697	707,279	164,233	424,764	75,300	4,383,324	262,712	813,606	266,864	92,213	207,788	246,741
Business deductions, total.....	2,372,581	1,413,932	707,279	164,233	424,764	75,300	4,752,444	274,742	888,847	277,874	107,411	217,627	286,025
Inventory, beginning-of-year.....	415,744	198,794			Not applicable		347,561	12,233	68,921	9,337	13,112	9,465	37,007
Merchandise purchased.....	1,896,509	1,193,983	291,856	67,268	146,255	8,716	2,374,231	194,231	287,389	50,088	42,034	35,833	159,434
Labor.....	12,105	12,290	58,276	14,137	39,178	3,199	780,375	33,494	240,368	108,199	16,095	86,997	29,077
Materials and supplies.....	7,465	4,004	96,586	2,294	92,968	45,346	738,173	15,942	188,749	58,006	21,893	72,309	36,541
Other costs.....	40,758	4,861	260,561	80,534	146,363	18,039	512,104	18,842	103,420	52,154	14,277	13,023	23,966
Inventory, end-of-year (minus).....	424,074	205,235			Not applicable		369,120	12,030	75,241	10,920	15,198	9,839	39,284
Gross profit (less loss).....	866,757	315,175	487,601	157,227	237,844	49,393	6,730,087	356,789	1,741,628	428,757	129,607	738,592	444,672
Other business deductions, total.....	570,037	191,220	269,617	76,455	145,198	31,660	3,658,216	278,376	1,059,347	318,124	83,063	399,308	258,852
Salaries and wages.....	276,106	57,773	55,289	24,219	20,692	3,054	1,099,669	56,645	345,794	105,247	18,945	170,790	50,812
Rent.....	55,648	25,044	14,502	5,470	5,993	1,077	400,932	21,971	131,307	30,762	10,805	64,602	25,138
Interest.....	5,938	3,018	11,504	1,053	7,597	1,743	72,941	14,672	19,261	7,034	728	3,663	7,836
Taxes.....	39,369	25,446	7,686	1,429	4,820	1,927	156,484	23,959	40,054	12,015	2,996	12,599	12,444
Losses on business property.....	195	468	5,551	134	5,348	5,227	5,694	131	137	187	13	407	721
Bad debts.....	2,611	1,027	5,430	2,104	2,614	72	20,397	680	3,885	791	247	302	2,545
Depreciation.....	38,658	16,876	34,092	7,738	20,660	7,399	523,219	69,388	141,513	90,303	11,762	33,411	46,037
Repairs.....	9,038	5,730	4,521	778	2,715	1,280	105,574	20,107	29,487	11,609	2,232	7,391	8,255
Depletion.....	227	-	2,015	39	1,960	1,299	584	-	157	-	-	16	141
Amortization.....	121	42	146	94	37	(3)	2,830	-	894	112	1	660	121

SOLE PROPRIETORSHIPS

Table 5.—NUMBER OF BUSINESSES, COST OF GOODS SOLD ITEMS, RECEIPTS, DEDUCTIONS, AND PROFITS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued												
	Services—Continued												
	Business services	Automobile repair, services, and garages		Repair services, except automotive	Recreational services	Medical and other health services			Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and book-keeping services	Nature of business not allocable
		Total automobile, repair, services, and garages	Automobile repair shops			Total medical and other health services	Offices of physicians, surgeons, and oculists	Offices of dentists and dental surgeons					
NUMBER OF BUSINESSES	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
With and without net profit, total.....	217,192	110,829	95,868	161,640	103,091	405,673	145,268	85,568	123,896	59,626	45,022	87,290	50,333
With cost of goods sold.....	88,108	88,116	83,535	133,969	40,326	118,532	34,766	38,077	16,106	13,673	15,933	9,995	21,731
Without cost of goods sold.....	129,084	22,713	12,333	27,671	62,765	287,141	110,502	47,491	107,790	45,953	29,089	77,295	28,602
With net profit, total.....	186,489	97,743	85,995	136,468	72,599	386,886	136,896	83,387	112,622	53,452	37,989	81,628	39,142
With cost of goods sold.....	76,062	77,643	74,485	112,422	30,453	113,859	33,875	37,182	14,391	12,104	13,346	8,929	17,461
Without cost of goods sold.....	110,427	20,100	11,510	24,046	42,146	273,027	103,021	46,205	98,231	41,348	24,643	72,699	21,681
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)												
With cost of goods sold:													
Business receipts.....	1,516,319	1,831,778	1,747,059	1,141,723	628,517	2,484,768	978,260	759,116	184,758	92,041	326,992	62,339	516,499
Cost of goods sold.....	858,026	1,136,874	1,097,521	585,496	265,677	495,322	116,728	135,070	42,341	31,817	153,885	16,467	325,203
Business deductions, total.....	904,307	1,241,361	1,200,384	702,883	290,476	513,504	119,735	136,423	42,892	34,019	164,348	16,738	376,620
Inventory, beginning-of-year.....	42,838	96,091	94,338	109,571	21,672	18,788	2,808	1,069	173	1,635	21,967	793	63,612
Merchandise purchased.....	501,003	803,584	777,496	375,316	167,979	146,919	27,482	11,681	1,756	8,558	48,719	3,213	244,447
Labor.....	120,456	138,292	131,515	88,452	32,052	93,194	20,217	22,349	9,405	13,094	36,785	5,854	27,095
Materials and supplies.....	84,014	133,450	130,152	95,631	26,598	195,002	53,921	72,188	4,890	4,622	19,756	4,478	12,115
Other costs.....	155,996	69,944	66,883	33,913	42,175	59,601	15,307	29,136	26,668	6,110	37,121	2,400	29,351
Inventory, end-of-year (minus).....	46,281	104,487	102,863	117,387	24,799	18,182	3,007	1,353	551	2,202	10,463	271	51,417
Gross profit (less loss).....	658,293	694,904	649,538	556,227	362,840	1,989,446	861,532	624,046	142,417	60,224	173,107	45,872	191,296
Other business deductions, total.....	438,471	464,145	427,380	303,575	291,017	814,396	313,339	231,320	50,960	42,417	102,164	22,094	149,706
Salaries and wages.....	122,445	164,724	153,254	63,018	68,786	263,637	101,264	74,730	11,247	10,946	37,152	7,861	50,570
Rent.....	30,378	49,301	40,365	29,708	38,496	92,968	33,372	33,411	7,621	3,373	8,069	1,752	9,186
Interest.....	7,918	9,161	8,507	6,918	6,384	13,323	3,434	3,908	641	559	1,321	532	2,681
Taxes.....	17,727	24,646	22,418	14,283	13,462	25,823	8,969	6,033	961	1,377	3,195	800	8,621
Losses on business property.....	342	362	362	1,134	725	1,045	225	131	196	15	104	-	101
Bad debts.....	3,065	5,888	5,815	2,398	443	2,021	282	241	317	172	845	36	786
Depreciation.....	54,501	41,935	38,947	41,442	44,259	101,480	41,638	26,438	6,061	5,239	7,876	3,612	16,207
Repairs.....	11,351	7,975	7,140	8,638	10,221	13,523	4,564	2,832	563	1,057	1,176	208	5,922
Depletion.....	210	7	7	-	10	158	76	82	2	-	40	-	-
Amortization.....	475	76	76	336	692	262	128	97	33	35	1,002	-	-
Other business expense.....	190,059	160,070	150,489	135,700	107,539	300,156	119,387	83,417	23,318	19,644	41,384	7,293	55,632
Net profit (less loss).....	219,822	230,759	222,158	252,652	71,823	1,175,050	548,193	392,726	91,457	17,807	70,943	23,778	41,590
Without cost of goods sold:													
Business receipts.....	1,077,698	193,727	73,469	77,984	568,262	5,143,465	3,257,546	1,050,191	1,457,647	159,872	445,122	515,950	99,897
Business deductions, total.....	723,507	145,704	48,581	42,247	540,769	2,273,024	1,330,940	502,725	671,873	94,271	290,163	253,984	64,815
Salaries and wages.....	213,096	32,964	13,147	5,553	106,775	580,741	358,495	121,189	169,832	22,783	130,406	91,932	14,860
Rent.....	37,015	17,352	2,721	3,456	27,787	213,652	134,776	50,538	81,281	7,035	12,171	20,268	3,194
Interest.....	5,895	2,035	196	200	5,436	21,757	11,231	4,752	5,012	636	1,847	4,121	1,713
Taxes.....	13,329	5,947	887	732	11,165	44,866	25,583	8,762	8,929	1,873	5,063	4,398	1,730
Losses on business property.....	65	304	288	4	1,135	582	432	40	203	15	11	38	113
Bad debts.....	1,590	175	104	42	723	1,940	723	698	1,435	41	443	184	1,304
Depreciation.....	57,735	16,066	2,933	4,069	55,225	201,333	127,580	36,744	41,521	10,127	12,513	22,897	6,680
Repairs.....	10,769	8,164	621	925	5,661	21,443	10,577	4,150	3,505	1,486	1,321	2,190	1,749
Depletion.....	35	-	-	-	-	293	293	-	176	48	2	162	55
Amortization.....	1,156	121	-	85	849	2,749	1,395	744	480	16	23	81	3
Other business expense.....	382,822	62,576	27,684	27,181	326,013	1,183,668	659,855	275,108	359,499	50,211	126,363	107,713	33,414
Net profit (less loss).....	354,191	48,023	24,888	35,737	27,493	2,870,441	1,926,606	547,466	785,774	65,601	154,959	261,966	35,082
BUSINESSES WITH NET PROFIT													
With cost of goods sold:													
Business receipts.....	1,399,610	1,707,638	1,643,397	1,046,960	527,482	2,449,153	973,858	757,713	181,364	79,306	318,040	60,809	394,581
Cost of goods sold.....	786,179	1,044,211	1,015,458	515,667	206,638	474,293	116,248	134,643	40,636	25,646	147,291	14,975	248,019
Business deductions, total.....	823,511	1,138,416	1,108,401	613,244	225,850	490,031	118,835	135,909	40,643	27,364	157,042	15,009	283,090
Inventory, beginning-of-year.....	35,875	84,852	83,887	86,976	15,334	16,771	2,697	1,070	33	1,323	21,296	702	32,381
Merchandise purchased.....	452,167	765,752	741,820	328,230	137,169	136,654	26,983	11,681	1,756	5,961	45,270	2,793	197,976
Labor.....	113,052	125,007	122,997	78,911	24,815	85,733	20,174	22,341	9,008	12,931	35,495	5,845	21,084
Materials and supplies.....	73,950	117,332	116,252	87,061	19,059	192,549	53,769	71,755	4,737	3,081	18,549	4,441	11,811
Other costs.....	148,467	45,473	44,145	32,066	29,473	58,324	15,212	29,062	25,109	4,068	36,432	1,228	19,838
Inventory, end-of-year (minus).....	37,332	94,205	92,943	97,977	19,212	15,738	2,587	1,266	7	1,718	9,751	34	35,071
Gross profit (less loss).....	613,431	663,427	627,939	531,293	320,844	1,974,860	857,610	623,070	140,728	53,660	170,749	45,834	146,562
Other business deductions, total.....	375,331	418,708	393,866	262,642	230,791	792,850	307,945	229,414	48,213	33,427	95,528	20,933	97,639
Salaries and wages.....	112,524	151,844	142,406	56,999	55,538	256,250	99,757	74,549	10,687	8,083	34,439	7,783	29,153
Rent.....	27,182	43,771	36,543	35,102	30,454	32,369	33,171	7,081	3,159	7,440	1,657	8,446	1,657
Interest.....	5,279	7,681	7,444	5,045	5,218	12,791	3,267	3,864	610	467	1,171	352	2,002
Taxes.....	15,374	22,446	20,978	12,557	10,644	24,868	8,837	6,012	914	1,071	2,995	799	6,616
Losses on business property.....	252	105	105	690	436	1,185	225	131	196	15	101	-	101
Bad debts.....	2,312	5,268	5,218	2,058	436	1,986	282	241	313	172	843	28	599
Depreciation.....	42,236	36,990	35,326	34,541	31,071	98,891	40,712	25,997	5,713	4,179	7,137	2,897	11,136
Repairs.....	10,059	7,118	6,611	7,143	7,974	13,054	4,416	2,795	532	652	1,117	186	3,496
Depletion.....	105	7	7	-	10	158	76	82	-	-	38	-	-
Amortization.....	475	76	76	336	512	262	128	97	33	25	210	-	-
Other business expense.....	159,533	143,402	139,152	117,996	83,596	293,							

SOLE PROPRIETORSHIPS

Table 6. — NUMBER OF BUSINESSES AND DEPRECIATION CLAIMED THIS YEAR, BY SELECTED INDUSTRIES AND DEPRECIATION METHOD

Industry	Number of businesses with depreciation	Total all depreciation methods ¹	Straight line method	Declining balance method		Sum of the years-digits method		Additional first-year depreciation		Other depreciation methods		Method not shown or identifiable
		Number of businesses ²	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	
All industries.....	9,142,359	2,491,799	6,650,560	6,913,892	5,150,210	365,504	479,015	74,306	336,050	416,320	628,437	743,806
Agriculture, forestry, and fisheries.....	3,505,090	778,817	2,726,273	3,073,112	2,423,693	98,550	108,257	12,883	38,361	154,721	297,904	350,596
Farms.....	3,586,880	745,798	2,841,082	3,197,877	2,536,994	93,061	101,423	11,910	37,822	148,861	250,612	346,091
Mining.....	33,691	7,015	26,676	93,748	40,719	3,348	14,021	(3)	(3)	10,721	4,942	21,729
Crude petroleum and natural gas.....	26,119	5,278	20,841	70,949	24,919	2,922	11,198	(3)	(3)	9,025	4,357	20,357
Construction.....	646,316	227,297	419,019	416,350	296,614	24,318	49,672	3,942	2,413	27,933	33,399	32,671
General contractors.....	103,983	23,517	80,466	116,832	68,387	74,528	20,055	(3)	(3)	6,485	6,596	13,009
Special trade contractors.....	506,942	193,665	313,277	260,524	197,370	15,778	25,550	2,419	13,694	15,664	24,552	16,533
Manufacturing.....	186,901	40,510	146,391	233,137	122,185	15,974	27,265	2,926	4,403	7,519	13,429	25,435
Food and kindred products, including beverages.....	23,283	3,820	19,463	37,075	26,970	(3)	(3)	(3)	(3)	(3)	(3)	7,609
Lumber and wood products, except furniture.....	44,600	10,675	33,925	69,068	26,203	2,700	12,819	(3)	(3)	2,182	4,435	7,609
Printing, publishing, and allied industries.....	27,980	5,508	22,472	29,801	20,553	2,219	2,466	(3)	(3)	(3)	1,662	1,664
Machinery, except electrical and transportation equipment.....	15,174	(3)	13,378	18,245	11,772	12,665	(3)	(3)	(3)	(3)	(3)	(3)
Transportation, communication, and sanitary services	283,553	63,021	220,532	399,328	180,854	11,896	54,223	2,515	1,821	26,863	23,682	31,897
Motor freight transportation and warehousing.....	201,626	40,658	160,968	327,935	132,434	225,910	9,524	2,184	7,712	9,197	16,688	21,772
Wholesale and retail trade.....	2,009,785	547,289	1,462,496	1,335,386	1,231,870	986,185	88,562	13,019	14,931	88,234	134,245	131,672
Wholesale trade.....	269,063	83,559	185,504	225,257	145,081	17,882	28,656	3,096	4,507	12,286	22,624	26,614
Groceries and related products.....	41,405	10,481	30,924	40,674	25,134	24,776	2,728	(3)	(3)	2,996	2,352	(3)
Farm products—raw materials.....	15,388	5,781	9,607	13,991	6,920	10,462	(3)	(3)	(3)	(3)	(3)	(3)
Retail trade.....	1,582,002	420,862	1,161,140	965,711	988,917	739,855	62,204	8,942	9,595	58,624	100,538	92,177
Grocery stores, meat and fish markets, and fruit and vegetable markets.....	266,298	55,788	210,510	137,581	180,151	127,468	8,792	(3)	(3)	8,909	17,774	11,767
General merchandise.....	159,021	66,242	92,779	65,005	78,297	47,328	6,959	6,336	3,462	7,459	8,039	6,363
Apparel and accessories.....	72,183	19,267	52,916	33,014	44,397	25,038	2,542	(3)	(3)	3,428	4,787	3,487
Furniture, home furnishings, appliances, radio and music stores.....	75,661	13,615	62,046	54,943	33,631	42,193	5,144	(3)	(3)	3,596	3,654	4,616
Automotive dealers.....	56,139	21,669	34,470	43,394	29,217	32,472	2,455	(3)	(3)	3,363	4,016	3,584
Gasoline service stations.....	202,217	45,418	156,799	89,317	135,662	71,485	6,814	(3)	(3)	6,974	11,809	7,584
Eating and drinking places.....	299,707	71,776	227,931	223,958	196,138	172,021	12,047	2,621	1,433	10,276	18,204	18,841
Lumber and building materials.....	29,609	6,292	23,317	30,919	18,300	20,835	1,497	(3)	(3)	2,159	3,922	4,373
Hardware and farm equipment.....	38,857	7,575	31,282	32,123	25,740	24,018	1,789	(3)	(3)	1,569	3,621	4,778
Drug stores and proprietary stores.....	33,476	4,101	29,375	38,702	25,858	3,262	3,279	(3)	(3)	2,444	1,623	2,566
Liquor stores.....	27,972	4,689	17,069	17,069	19,441	13,538	(3)	(3)	(3)	(3)	1,845	2,280
Finance, insurance, and real estate.....	446,995	146,801	300,194	226,486	241,221	149,031	23,517	4,731	16,957	14,568	30,892	35,624
Security and commodity brokers, dealers, exchanges, and services.....	6,330	7,084	3,974	4,911	2,505	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Real estate operators (except developers) and lessors.....	99,806	23,369	76,437	84,474	61,439	50,945	3,899	(3)	(3)	5,670	7,760	20,045
Real estate agents, brokers, and managers.....	118,569	41,146	77,423	50,141	62,662	31,963	6,392	1,787	3,220	1,855	7,479	6,095
Services.....	1,979,695	656,082	1,323,613	1,113,488	1,100,852	806,510	97,313	20,630	9,522	73,018	126,863	111,471
Hotels, rooming houses, camps, and other lodging places.....	134,803	26,575	108,228	177,802	89,686	134,881	3,600	(3)	(3)	6,799	13,213	16,760
Personal services.....	445,496	144,938	300,558	193,450	254,086	146,707	15,102	2,938	2,297	14,076	23,448	20,340
Laundries, laundry services, and cleaning and dyeing plants.....	77,887	19,826	58,061	79,338	49,434	60,794	3,952	(3)	(3)	3,034	3,918	7,813
Photographic studios, including commercial photography.....	22,929	3,999	18,930	14,920	15,348	10,161	2,289	(3)	(3)	(3)	(3)	(3)
Beauty and barber shops, including schools.....	259,474	85,114	174,360	48,252	149,406	99,643	6,434	1,433	7,051	1,754	13,933	3,296
Business services.....	217,192	88,018	129,174	112,236	105,337	76,346	9,988	(3)	(3)	6,553	10,685	12,780
Automobile repair, services, and garages.....	95,868	28,563	76,246	58,001	67,497	47,285	4,102	(3)	(3)	3,243	4,287	5,153
Automobile repair shops.....	95,868	28,563	76,246	58,001	67,497	47,285	4,102	(3)	(3)	3,243	4,287	5,153
Repair services, except automotive.....	161,640	54,205	107,435	45,511	89,963	36,411	3,191	(3)	(3)	2,707	1,838	4,045
Recreational services.....	103,091	37,465	65,626	99,484	54,876	71,820	3,415	(3)	(3)	5,507	1,686	8,720
Medical and other health services.....	405,673	117,780	287,893	302,813	240,004	207,753	42,334	6,068	2,618	17,772	30,130	29,128
Offices of physicians, surgeons, and oculists.....	145,268	12,162	133,106	169,218	110,721	111,248	26,226	3,963	1,352	8,130	14,239	16,411
Offices of dentists and dental surgeons.....	85,568	71,301	63,182	59,763	44,248	30,300	2,668	1,960	4,068	3,346	7,586	4,571
Legal services.....	123,896	59,701	84,195	47,582	65,482	34,079	7,050	(3)	(3)	6,420	3,594	4,124
Educational services.....	59,626	34,679	15,366	28,714	10,703	(3)	2,437	(3)	(3)	(3)	3,903	2,846
Engineering and architectural services.....	45,022	15,915	29,107	20,389	22,423	17,844	6,652	(3)	(3)	1,960	1,645	4,126
Accounting, auditing, and bookkeeping services.....	87,290	28,033	59,257	49,415	29,072	17,844	6,652	(3)	(3)	2,905	3,653	1,537

¹The "units of production" method showed only 726 businesses and \$1.8 million of depreciation for "All industries."
²The total number of businesses with depreciation will be less than the sum of such number by depreciation method because frequently a business will use more than one method to depreciate its assets.
³No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
 Industry detail does not add to totals which include data for business activities not shown. See Table 1 for complete list of industrial groups.

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Number of businesses with and without depreciation	Number of businesses without depreciation	Businesses with depreciation ¹															Method not shown or identifiable
			Total all depreciation methods		Straight line method		Declining balance method		Sum of the years'-digits method		Additional first-year depreciation		Other depreciation methods		Number of businesses	Amount (thousand dollars)		
			Number of businesses ²	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)			Number of businesses	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			
ALL INDUSTRIAL DIVISIONS																		
Total.....	9,142,359	2,491,799	6,650,560	6,913,892	5,582,253	5,150,210	365,504	479,014	70,306	74,370	52,394	336,050	416,320	628,437	743,806			
Under \$1,000.....	1,258,912	665,206	593,706	153,999	509,646	125,409	15,952	5,348	1,136	1,790	919	26,522	7,845	52,506	13,086			
\$1,000 under \$2,000.....	1,124,677	519,905	604,772	197,486	512,563	163,836	15,954	5,475	2,704	2,490	739	27,936	10,080	50,828	16,797			
\$2,000 under \$3,000.....	799,839	390,309	509,530	210,534	420,487	168,733	13,003	5,199	2,085	1,167	730	27,256	11,757	49,577	22,885			
\$3,000 under \$4,000.....	631,031	194,347	436,684	221,222	366,794	177,256	12,626	6,795	1,489	731	384	19,365	9,861	41,031	26,778			
\$4,000 under \$5,000.....	493,280	131,889	361,391	212,932	306,718	174,285	12,459	6,953	1,420	697	317	16,975	10,342	30,732	19,521			
\$5,000 under \$7,000.....	764,393	162,650	601,743	439,800	504,740	357,293	21,866	14,844	3,212	1,505	1,826	20,194	21,800	56,989	42,444			
\$7,000 under \$10,000.....	790,540	131,229	659,311	624,504	599,216	515,348	26,379	19,126	4,256	1,826	1,826	29,303	36,878	79,536	50,936			
\$10,000 under \$15,000.....	790,213	117,827	672,386	783,271	623,288	621,288	40,893	34,522	5,182	10,741	4,778	33,384	36,878	80,135	50,936			
\$15,000 under \$20,000.....	474,605	65,002	409,603	567,987	344,221	425,425	28,532	27,036	4,354	2,942	4,006	20,267	25,874	58,135	38,135			
\$20,000 under \$25,000.....	327,772	57,810	289,962	416,125	242,519	321,201	21,534	20,598	2,942	3,610	3,766	16,253	23,474	29,251	43,556			
\$25,000 under \$30,000.....	247,574	27,961	219,613	312,634	186,156	238,871	17,430	17,364	2,687	3,319	2,089	10,971	17,104	21,719	33,874			
\$30,000 under \$40,000.....	336,847	33,831	303,016	452,618	254,583	335,779	25,548	37,669	3,674	3,674	4,910	15,496	22,055	30,525	48,836			
\$40,000 under \$50,000.....	221,060	17,855	203,205	342,791	167,716	246,817	18,967	23,850	3,607	5,561	3,962	10,240	23,529	19,663	40,177			
\$50,000 under \$75,000.....	297,791	23,954	273,837	501,767	230,191	349,732	29,629	43,121	5,421	4,965	4,434	14,937	31,627	29,265	66,564			
\$75,000 under \$100,000.....	150,476	9,573	140,903	306,942	118,191	209,647	18,038	36,995	3,241	6,579	3,172	2,506	8,856	22,091	13,687	29,105		
\$100,000 or more.....	301,911	13,991	287,920	1,154,867	233,219	694,715	44,687	173,035	9,156	25,732	10,854	23,313	111,960	33,385	137,350			
Receipts not reported.....	131,438	48,460	82,978	34,413	62,889	24,577	2,048	1,084	595	138	(³)	4,212	1,604	8,810	6,360			
AGRICULTURE, FORESTRY, AND FISHERIES																		
Total.....	3,505,090	778,817	2,726,273	3,073,112	2,310,339	2,423,693	98,590	108,257	12,883	11,422	23,915	38,361	127,318	154,721	257,904	350,996		
Under \$1,000.....	601,048	279,786	321,262	100,276	278,981	85,003	6,522	2,655	1,214	370	951	2,356	13,649	4,434	28,681	7,301		
\$1,000 under \$2,000.....	546,024	217,217	328,807	120,504	280,496	102,877	5,475	2,102	1,198	499	857	2,834	16,498	6,403	25,124	8,675		
\$2,000 under \$3,000.....	382,804	109,004	283,800	133,422	234,097	109,184	5,711	2,380	1,198	499	857	2,834	16,498	6,403	25,124	8,675		
\$3,000 under \$4,000.....	288,847	55,303	233,544	140,621	195,543	112,797	5,255	3,191	815	388	752	2,311	10,245	6,022	18,147	13,477		
\$4,000 under \$5,000.....	224,249	29,239	195,010	138,159	167,139	115,944	5,028	2,506	815	388	752	2,311	7,746	5,272	17,326	13,557		
\$5,000 under \$7,000.....	351,157	33,533	317,624	289,376	271,518	241,387	8,674	5,439	2,311	1,026	1,017	3,298	14,893	12,978	28,746	28,000		
\$7,000 under \$10,000.....	357,694	20,268	337,426	413,118	292,952	349,237	10,029	7,281	3,298	1,026	1,017	3,298	14,893	12,978	28,746	28,000		
\$10,000 under \$15,000.....	298,265	11,338	286,927	493,698	242,201	397,915	16,778	17,089	3,298	1,026	1,017	3,298	14,893	12,978	28,746	28,000		
\$15,000 under \$20,000.....	135,576	5,145	130,431	299,016	109,982	240,933	6,668	9,178	3,298	1,026	1,017	3,298	14,893	12,978	28,746	28,000		
\$20,000 under \$25,000.....	77,044	3,427	73,617	195,031	61,904	149,449	6,712	8,523	3,298	1,026	1,017	3,298	14,893	12,978	28,746	28,000		
\$25,000 under \$30,000.....	45,306	43,797	1,509	129,361	37,095	101,277	3,250	3,931	1,684	2,293	2,330	2,709	2,223	6,888	5,643	15,231		
\$30,000 under \$40,000.....	45,607	1,223	44,384	150,671	36,954	112,887	5,090	11,083	1,684	2,293	2,330	2,709	2,223	6,888	5,643	15,231		
\$40,000 under \$50,000.....	24,752	24,604	24,604	104,949	20,260	76,770	2,181	4,394	1,457	2,790	1,789	1,452	1,517	4,900	15,862	13,798		
\$50,000 under \$75,000.....	27,062	26,342	26,342	122,088	20,702	78,091	3,386	8,324	1,457	2,790	1,789	1,452	1,517	4,900	15,862	13,798		
\$75,000 under \$100,000.....	9,328	1,258	8,070	58,639	6,814	37,965	1,498	4,548	699	1,768	3,439	1,906	3,303	17,304	5,805	31,435		
\$100,000 or more.....	16,596	21,076	16,097	162,592	12,828	95,753	3,312	15,351	699	1,768	3,439	1,906	3,303	17,304	5,805	31,435		
Receipts not reported.....	73,731		52,655	21,591	41,473	16,224	(³)	(³)	(³)	(³)	(³)	(³)	1,837	16,645	2,420	32,071		
MINING																		
Total.....	33,691	7,015	26,676	93,718	17,402	40,719	3,348	14,021	512	3,782	1,101	479	3,711	10,725	4,942	21,739		
Under \$1,000.....	6,154	1,589	4,565	1,572	2,817	780	808	303	178	108	116	204	892	229	1,393	512		
\$1,000 under \$2,000.....	3,597	1,428	2,169	1,405	1,354	932	808	303	178	108	116	204	892	229	1,393	512		
\$2,000 under \$3,000.....	1,828	978	1,544	1,370	1,519	1,317	195	256	178	108	116	204	398	398	101	37		
\$3,000 under \$4,000.....	1,252	703	2,792	3,584	1,458	1,930	195	256	178	108	116	204	398	398	101	37		
\$4,000 under \$5,000.....	2,488	1,068	2,222	3,318	2,946	3,807	454	632	301	364	122	36	481	555	662	656		
\$5,000 under \$7,000.....	2,333	366	1,976	3,181	2,946	3,807	454	632	301	364	122	36	481	555	662	656		
\$7,000 under \$10,000.....	2,298	1,642	1,230	3,518	2,107	4,534	349	753	301	364	122	36	481	555	662	656		
\$10,000 under \$15,000.....	1,642	1,822	1,688	3,575	2,107	4,534	349	753	301	364	122	36	481	555	662	656		
\$15,000 under \$20,000.....	1,822	561	2,379	11,592	1,774	4,172	772	2,180	301	364	122	36	481	555	662	656		
\$20,000 under \$25,000.....	604	1,278	2,379	11,592	1,774	4,172	772	2,180	301	364	122	36	481	555	662	656		
\$25,000 under \$40,000.....	1,124	1,058	1,321	10,636	776	3,621	718	9,885	301	364	122	36	481	555	662	656		
\$40,000 under \$50,000.....	1,058	399	2,387	48,266	1,465	18,721	718	9,885	301	364	122	36	481	555	662	656		
\$50,000 under \$75,000.....	2,444	193	2,251	1,024	1,465	18,721	718	9,885	301	364	122	36	481	555	662	656		
\$75,000 under \$100,000.....	2,845		2,845	1,024	1,465	18,721	718	9,885	301	364	122	36	481	555	662	656		
\$100,000 or more.....																		
Receipts not reported.....																		

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Number of businesses with and without depreciation	Number of businesses without depreciation	Businesses with depreciation ¹														Method not shown or identifiable
			Total all depreciation methods		Straight line method		Declining balance method		Sum of the years-digits method		Additional first-year depreciation		Other depreciation methods				
			Number of businesses ²	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	
CONSTRUCTION																	
Total.....	646,316	227,297	419,019	416,350	358,735	296,614	24,318	49,672	3,942	7,327	2,413	2,133	21,803	27,933	33,399	32,671	
Under \$1,000.....	73,888	51,137	22,751	4,276	20,503	2,444											
\$1,000 under \$2,000.....	82,995	52,629	30,366	6,576	27,366	5,669	2,535	760					1,330	178	3,525	2,123	
\$2,000 under \$3,000.....	32,053	30,189	8,129	8,129	25,350	6,467							2,376	565	2,419	598	
\$3,000 under \$4,000.....	48,371	19,842	28,529	8,144	24,446	6,507	1,536	577					2,385	768	3,635	1,823	
\$4,000 under \$5,000.....	31,169	11,008	20,161	7,421	16,768	5,598											
\$5,000 under \$7,000.....	46,354	14,457	31,897	13,841	26,042	10,427	2,854	1,950	1,708	892	1,021	1,026	3,315	2,278	3,450	1,267	
\$7,000 under \$10,000.....	12,025	31,529	21,826	27,477	17,581	17,581										2,029	
\$10,000 under \$15,000.....	32,192	11,026	41,166	28,792	34,285	22,603	3,022	4,005					3,439	2,660	3,537	1,150	
\$15,000 under \$20,000.....	34,520	5,766	28,554	26,571	24,430	20,913									2,316	3,480	
\$20,000 under \$25,000.....	28,249	3,889	20,360	19,665	17,126	16,287	2,491	2,579					2,057	2,511	2,992	3,287	
\$25,000 under \$30,000.....	22,339	2,680	19,659	19,540	17,226	14,428											
\$30,000 under \$40,000.....	28,236	4,632	24,674	30,337	21,625	24,383	3,108	3,353					1,504	1,839	3,617	3,432	
\$40,000 under \$50,000.....	18,640		17,570	23,193	15,563	19,664			827	1,135			2,553	3,661	2,669	6,837	
\$50,000 under \$75,000.....	24,390	2,982	22,569	32,420	19,150	24,303	3,115	10,466			1,392	1,107					
\$75,000 under \$100,000.....	14,835		34,614	34,614	11,792	20,607											
\$100,000 or more.....	34,803	1,720	130,237	27,551	78,063	25,974	5,529	25,974	1,407	5,300	-	-	2,842	13,469	3,084	6,547	
Receipts not reported.....	3,739	1,451	2,288	768									(3)	(3)	(3)	(3)	
MANUFACTURING																	
Total.....	186,901	40,510	146,391	233,137	122,185	155,574	11,296	27,265	2,926	4,403	2,020	2,724	7,519	17,736	13,429	25,435	
Under \$1,000.....	20,400	8,857	11,543	2,080	10,235	1,848											
\$1,000 under \$2,000.....	15,062	6,890	8,172	2,646	7,039	2,360							926	160	1,772	282	
\$2,000 under \$3,000.....	4,269	4,269	7,620	3,144	5,852	1,999											
\$3,000 under \$4,000.....	9,756	3,034	6,722	3,085	5,896	2,539											
\$4,000 under \$5,000.....	8,303	2,161	6,142	3,259	2,807	2,807			736	453			1,675	1,240	2,158	1,639	
\$5,000 under \$7,000.....	13,006	3,155	9,851	5,616	8,499	4,017											
\$7,000 under \$10,000.....	14,002	2,599	11,443	9,946	8,332	8,304					804	523	1,211	1,840	1,281	2,738	
\$10,000 under \$15,000.....	15,916	2,297	13,619	12,579	11,248	8,904											
\$15,000 under \$20,000.....	10,362	2,346	9,097	8,891	7,512	6,980	723	760							1,423	1,563	
\$20,000 under \$25,000.....	7,404		6,323	8,124	5,245	6,049							1,125	1,445	2,097	2,882	
\$25,000 under \$30,000.....	4,853		5,767	5,767	3,759	4,637			1,157	992							
\$30,000 under \$40,000.....	11,072	1,235	10,197	15,518	8,930	12,636	2,962	3,425									
\$40,000 under \$50,000.....	7,330		6,882	11,211	5,170	7,978							1,451	6,565	2,590	8,637	
\$50,000 under \$75,000.....	10,389	1,364	9,601	27,249	6,777	14,253											
\$75,000 under \$100,000.....	7,817		7,689	29,251	6,856	18,767	2,245	6,262									
\$100,000 or more.....	14,724	599	14,165	83,267	11,589	50,062	3,130	15,691	999	2,956	1,216	2,201	1,095	6,472	1,659	7,130	
Receipts not reported.....	4,616	1,784	2,832	1,886	1,903	1,406	-	-	(3)	(3)	-	-	(3)	(3)	(3)	(3)	
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES																	
Total.....	283,553	63,021	220,532	399,328	180,854	275,568	11,896	54,223	2,515	8,390	1,821	2,587	12,322	26,863	23,682	31,897	
Under \$1,000.....	26,421	12,682	13,739	3,341	12,326	2,862											
\$1,000 under \$2,000.....	31,208	11,376	19,832	7,671	17,044	6,438							1,924	852	3,160	983	
\$2,000 under \$3,000.....	25,314	10,435	14,879	7,237	12,671	6,284	1,749	1,692									
\$3,000 under \$4,000.....	24,420	6,738	17,682	9,823	14,378	7,747							2,466	1,766	4,807	3,857	
\$4,000 under \$5,000.....	21,562	5,833	15,729	11,640	13,202	8,186											
\$5,000 under \$7,000.....	34,515	6,319	28,196	23,723	21,760	17,760	1,744	2,063	1,138	1,426							
\$7,000 under \$10,000.....	31,803	3,042	31,803	35,286	24,613	28,409											
\$10,000 under \$15,000.....	26,152	2,345	23,807	39,778	20,480	33,231	3,340	5,366					3,093	2,828	3,932	4,186	
\$15,000 under \$20,000.....	15,969		14,789	34,789	11,379	23,458							2,248	4,507	3,381	6,914	
\$20,000 under \$25,000.....	10,345	1,914	9,411	28,279	8,036	20,433					1,695	2,459					
\$25,000 under \$30,000.....	5,114		4,951	13,836	4,494	11,286	1,536	3,979					914	3,813	1,863	3,067	
\$30,000 under \$40,000.....	5,264	555	4,872	18,937	4,091	14,362			768	2,991							
\$40,000 under \$50,000.....	5,810		5,679	23,777	4,695	16,617	919	3,480									
\$50,000 under \$75,000.....	5,325		5,129	28,677	4,168	17,590											
\$75,000 under \$100,000.....	2,303	587	2,177	13,778	1,657	11,299	1,142	5,134	609	3,973			750	4,339	1,905	7,954	
\$100,000 or more.....	6,302		6,168	97,960	5,027	49,266	1,466	32,509					423	8,328	957	3,389	
Receipts not reported.....	2,684	1,195	(3)	(3)	833	180	-	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Number of businesses with and without depreciation	Number of businesses without depreciation	Businesses with depreciation ¹										Other depreciation methods		Method not shown or identifiable			
			Total all depreciation methods		Straight line method		Declining balance method		Sum of the years-digits method		Additional first-year depreciation		Other depreciation methods					
			Number of businesses ²	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)		Number of businesses	Amount (thousand dollars)	
WHOLESALE AND RETAIL TRADE			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	2,009,785	547,289	1,462,496	1,335,306	1,231,870	986,185	88,562	104,732	13,019	14,931	12,738	9,532	71,180	88,234	134,245	131,672		
Under \$1,000.....	121,155	80,201	40,954	7,285	33,522	5,530	3,076	990	991	359			2,569	726	3,567	975		
\$1,000 under \$2,000.....	111,624	63,990	47,634	11,425	41,445	9,286									4,254	1,039		
\$2,000 under \$3,000.....	84,835	46,069	38,766	11,018	33,145	8,777							3,255	1,395	2,973	617		
\$3,000 under \$4,000.....	68,233	33,226	35,007	11,832	29,333	9,413	4,607	1,945			994	472			4,235	943		
\$4,000 under \$5,000.....	61,481	28,689	32,792	11,045	27,572	8,480							5,238	1,922	3,515	1,338		
\$5,000 under \$7,000.....	107,169	43,471	63,698	26,749	53,221	21,183	2,419	1,855	896	425					5,529	2,163		
\$7,000 under \$10,000.....	137,799	47,916	89,883	37,132	75,802	28,591	3,995	2,972					4,071	1,864	5,597	3,138		
\$10,000 under \$20,000.....	182,399	53,038	129,361	63,037	109,336	50,915	5,453	2,856					6,061	3,518	11,101	4,500		
\$20,000 under \$25,000.....	153,283	35,577	117,706	62,985	100,602	50,332	5,022	2,791	1,285	936	2,298	1,428	4,560	3,122	9,650	6,275		
\$25,000 under \$30,000.....	117,522	22,541	94,981	46,913	81,030	46,913	4,066	2,433	-	-			5,175	4,444	8,414	4,510		
\$30,000 under \$40,000.....	100,858	17,543	83,315	57,274	71,891	45,948	3,372	2,152	1,289	1,189	2,085	1,234	4,024	2,245	6,030	6,506		
\$40,000 under \$50,000.....	162,134	22,160	139,974	108,671	119,004	86,520	5,774	6,354	3,656	4,938	3,196	1,754	6,313	3,959	12,765	10,082		
\$50,000 under \$75,000.....	114,967	13,547	101,420	87,661	84,915	69,387	5,679	6,150	3,656	4,938	3,196	1,754	7,226	7,020	8,189	8,762		
\$75,000 under \$100,000.....	176,577	17,543	159,034	161,511	135,257	129,325	11,234	9,399	3,656	4,938	3,196	1,754	8,301	6,865	7,931	10,156		
\$100,000 or more.....	202,921	9,741	193,180	507,540	156,448	334,248	25,433	56,302	4,833	7,061	4,165	4,644	14,656	48,431	21,048	56,854		
Receipts not reported.....	10,574	4,996	5,578	2,211	3,909	1,426					-	-						
Wholesale Trade																		
Total.....	269,063	83,559	185,504	225,257	145,081	141,461	17,882	28,656	3,096	4,507	1,359	1,307	12,286	22,624	21,724	26,614		
Under \$1,000.....	18,805	12,945	5,860	1,497	4,689	989									1,841	603		
\$1,000 under \$2,000.....	16,556	8,597	7,959	2,607	6,592	1,840	1,152	428					1,056	525				
\$2,000 under \$3,000.....	14,573	8,368	6,205	1,991	4,901	1,720									1,802	770		
\$3,000 under \$4,000.....	11,617	4,926	6,691	3,128	4,444	2,129	862	404										
\$4,000 under \$5,000.....	10,176	4,470	5,706	2,650	4,222	1,863			621	568	370	167	988	462	1,546	1,310		
\$5,000 under \$7,000.....	17,937	7,908	10,029	5,920	7,790	4,275	1,572	940										
\$7,000 under \$10,000.....	22,500	6,631	15,869	9,244	11,999	6,690									2,466	1,233		
\$10,000 under \$15,000.....	25,882	7,905	17,977	11,003	14,101	8,477	1,798	1,323							933	1,871		
\$15,000 under \$20,000.....	16,340	4,059	12,281	7,792	9,306	5,553									2,778	1,459		
\$20,000 under \$25,000.....	13,313	5,126	10,017	8,800	7,785	5,392	1,826	1,475							1,526	1,459		
\$25,000 under \$30,000.....	9,515		7,685	8,158	6,509	6,009												
\$30,000 under \$40,000.....	16,445	4,918	11,527	13,120	11,045	9,026	1,996	5,180	1,115	1,256	338	173	1,919	1,026	1,445	1,960		
\$40,000 under \$50,000.....	9,268		7,675	11,421	5,886	6,328												
\$50,000 under \$75,000.....	17,412	4,052	14,613	16,337	12,386	12,007	2,577	3,141							1,641	3,858		
\$75,000 under \$100,000.....	9,070		7,817	10,332	6,494	6,390												
\$100,000 or more.....	37,389	2,939	34,450	110,579	25,903	62,488	6,099	15,765	1,291	2,660	(³)	-	3,401	15,234	4,150	13,465		
Receipts not reported.....	2,265		1,550	418			-								(³)	(³)		
Retail Trade																		
Total.....	1,582,002	420,862	1,161,140	965,711	988,917	739,855	62,204	58,067	8,942	9,595	10,292	7,393	54,370	58,624	100,538	92,177		
Under \$10,000.....	86,161	57,727	28,434	4,526	23,608	3,456	1,763	424							2,132	534		
\$10,000 under \$20,000.....	82,659	49,401	33,258	6,828	29,483	5,784									3,005	586		
\$20,000 under \$30,000.....	61,349	32,999	28,350	7,914	24,147	6,124	1,433	565	897	311					2,240	441		
\$30,000 under \$40,000.....	48,536	25,763	22,773	6,691	20,266	5,773									2,373	192		
\$40,000 under \$5,000.....	44,657	21,472	23,185	6,558	19,793	4,950	1,304	497			1,839	747			2,696	896		
\$5,000 under \$7,000.....	77,728	30,979	46,749	17,114	39,625	13,893	1,238	1,076										
\$7,000 under \$10,000.....	103,881	38,165	65,716	22,852	56,638	18,224	2,651	1,573	1,331	798					1,013	845		
\$10,000 under \$15,000.....	141,466	42,395	99,071	42,547	85,229	34,975	3,259	1,262							2,966	1,728		
\$15,000 under \$20,000.....	129,100	30,079	99,021	49,442	85,823	40,527	4,214	2,250			965	949			7,212	2,459		
\$20,000 under \$25,000.....	97,164	18,349	78,815	44,810	67,372	36,808	2,550	1,452							3,919	4,170		
\$25,000 under \$30,000.....	85,983	14,510	71,473	45,582	61,581	36,770	2,489	3,388							2,607	5,607		
\$30,000 under \$40,000.....	137,225	18,353	118,872	85,415	101,070	69,983	4,144	3,614	1,501	1,242	1,593	1,033	3,017	1,607	5,131	7,482		
\$40,000 under \$50,000.....	100,109	11,402	88,707	70,489	74,678	58,023	4,598	2,422							4,698	10,544		
\$50,000 under \$75,000.....	150,720	13,899	136,821	132,590	116,771	107,796	8,961	7,219	1,968	1,329	2,698	1,329	6,278	5,903	10,824	6,938		
\$75,000 under \$100,000.....	81,592	5,180	76,412	89,882	65,103	67,742	6,931	6,850							6,456	6,756		
\$100,000 or more.....	146,310	6,047	140,263	330,984	115,626	228,186	16,633	27,489	3,245	3,810	3,197	3,335	10,002	28,901	14,724	39,263		
Receipts not reported.....	7,362	4,142	3,220	1,487	2,104	841									(³)	(³)		

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Businesses with depreciation ¹																Method not shown or identifiable	
	Number of businesses with and without depreciation	Total all depreciation methods		Straight line method		Declining balance method		Sum of the years'-digit method		Additional first-year depreciation		Other depreciation methods		Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)		Number of businesses
		Number of businesses ²	Amount* (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)	Number of businesses	Amount (thousand dollars)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			
WHOLESALE AND RETAIL TRADE—Continued																		
Wholesale and Retail Trade not Allocable																		
Total.....	198,720	42,868	115,852	144,418	97,872	104,869	8,476	18,009	981	829	1,087	832	4,524	6,986	11,983	12,881		
Under \$1,000.....	16,189	9,529	6,660	1,262	5,225	1,085												
\$1,000 under \$2,000.....	12,409	5,992	6,417	1,990	5,370	1,662												
\$2,000 under \$3,000.....	8,913	4,702	4,211	1,113	4,097	1,532	1,169	617										
\$3,000 under \$4,000.....	8,080	2,537	5,543	2,013	4,623	1,511												
\$4,000 under \$5,000.....	6,648	2,747	3,901	1,837	3,557	1,667												
\$5,000 under \$7,000.....	11,504	4,584	6,920	3,715	5,806	3,015	953	1,238										
\$7,000 under \$10,000.....	17,418	3,120	8,298	5,036	7,165	3,677												
\$10,000 under \$15,000.....	15,051	2,738	12,313	9,487	10,006	7,463												
\$15,000 under \$20,000.....	7,843		6,404	5,751	5,473	4,252	1,651	1,048	981	829								
\$20,000 under \$25,000.....	7,045	2,335	6,149	5,341	5,873	4,713												
\$25,000 under \$30,000.....																		
\$30,000 under \$40,000.....	5,360	1,685	4,157	3,534	3,801	3,169	552	1,132										
\$40,000 under \$50,000.....	8,464		7,982	9,876	6,889	7,511												
\$50,000 under \$75,000.....	5,590	1,397	5,038	5,751	4,351	5,036												
\$75,000 under \$100,000.....	8,445		7,600	12,584	6,100	9,522	1,320	920										
\$100,000 or more.....	5,592	1,363	4,984	8,845	3,841	5,775												
Receipts not reported.....	19,222		18,467	65,977	14,919	43,574	2,701	13,048										
	947	(3)	(3)	(3)	(3)	(3)	(3)	(3)										
FINANCE, INSURANCE, AND REAL ESTATE																		
Total.....	446,995	146,801	300,194	226,486	241,221	149,031	23,517	22,471	4,731	3,916	1,595	876	16,957	14,568	30,892	35,624		
Under \$1,000.....	79,544	40,735	38,809	12,208	32,027	8,611												
\$1,000 under \$2,000.....	64,198	32,658	36,340	13,924	31,625	11,815	3,215	1,495	1,049	104								
\$2,000 under \$3,000.....	44,471	22,970	21,501	11,511	23,530	9,742	3,218	1,801										
\$3,000 under \$4,000.....	32,027	9,223	22,504	11,911	19,396	9,902												
\$4,000 under \$5,000.....	27,380	7,503	19,877	11,752	15,770	9,163												
\$5,000 under \$7,000.....	42,508	11,919	30,589	19,359	23,909	13,555	2,509	1,999	913	747								
\$7,000 under \$10,000.....	39,136	8,999	30,137	21,708	23,369	13,680	2,302	2,048										
\$10,000 under \$15,000.....	41,431	9,555	31,876	27,190	26,231	19,698	3,069	2,562	1,109	1,005								
\$15,000 under \$20,000.....	18,740	3,534	15,206	15,416	12,036	9,478	2,654	3,596										
\$20,000 under \$25,000.....	11,563	2,202	9,361	11,662	7,350	8,615												
\$25,000 under \$30,000.....																		
\$30,000 under \$40,000.....	8,397	2,639	7,057	8,139	4,942	4,223	2,128	1,887	688	428								
\$40,000 under \$50,000.....	9,396	1,328	8,097	11,163	5,826	6,029												
\$50,000 under \$75,000.....	6,259		5,527	12,460	6,198	10,143	2,058	3,120	498	973								
\$75,000 under \$100,000.....	2,690	820	2,363	5,146			1,354	3,786	346	652								
\$100,000 or more.....	4,202		3,709	21,865	2,829	7,577												
Receipts not reported.....	9,409	4,685	4,724	1,829	2,998	957	(3)	(3)	(3)	(3)								
SERVICES																		
Total.....	1,979,695	656,082	1,323,613	1,113,488	1,100,852	806,510	102,754	97,313	20,630	16,127	14,940	9,522	73,018	72,543	126,863	111,471		
Under \$1,000.....	318,837	181,783	137,054	22,453	116,444	17,977	5,474	1,105	3,079	783	1,067	475	6,244	1,337	10,908	1,222		
\$1,000 under \$2,000.....	262,028	132,660	129,368	32,708	104,686	24,054	4,952	1,736										
\$2,000 under \$3,000.....	181,618	78,534	103,084	32,070	84,324	24,829	3,144	1,068	981	314								
\$3,000 under \$4,000.....	155,422	65,151	90,271	34,467	76,435	27,547	3,040	1,325										
\$4,000 under \$5,000.....	116,293	47,019	69,274	28,302	58,647	23,089	3,302	1,584	2,084	712								
\$5,000 under \$7,000.....	164,549	47,847	116,702	58,021	97,646	46,959	5,680	2,917										
\$7,000 under \$10,000.....	177,880	35,069	122,811	81,404	101,671	64,910	10,861	4,416										
\$10,000 under \$15,000.....	108,722	27,906	140,816	112,475	114,837	84,469	10,950	6,803	3,297	1,549								
\$15,000 under \$20,000.....	102,702	12,237	90,465	53,365	75,770	67,900	9,689	6,337	1,764	1,603								
\$20,000 under \$25,000.....	77,304	5,275	72,029	90,574	60,336	71,052	6,773	4,619										
\$25,000 under \$30,000.....																		
\$30,000 under \$40,000.....	59,178	4,169	55,009	76,579	45,554	55,505	8,013	7,222	4,043	3,063								
\$40,000 under \$50,000.....	73,216	4,330	68,886	109,313	57,523	75,629	10,130	11,479										
\$50,000 under \$75,000.....	41,777		40,029	77,977	32,109	50,089	6,897	8,292	1,475	2,121								
\$75,000 under \$100,000.....	16,405	3,486	13,664	109,001	38,670	75,644	9,978	13,893	2,181	2,130								
\$100,000 or more.....	18,789	1,529	15,664	22,194	13,388	36,675	3,892	8,237	1,649	3,809								
Receipts not reported.....	19,478	9,087	10,391	3,839	8,102	2,631	4,290	15,911										

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 7.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Number of businesses with and without depreciation	Number of businesses without depreciation	Total all depreciation methods			Straight-line method		Declining balance method		Sum of the years-digits method		Additional first-year depreciation		Other depreciation methods		Method not shown or identifiable	
			Number of businesses ²	Amount (Thousand dollars) ²	Amount (Thousand dollars) ²	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NATURE OF BUSINESSES NOT ALLOCABLE																	
Total.....	50,333	24,967	25,366	22,887	18,795	16,516	1,061	1,263	1,061					2,222	2,997	3,081	2,301
Under \$1,000.....	11,465	8,436	3,029	508	2,791	354											
\$1,000 under \$2,000.....	7,941	5,857	2,084	627	2,590	930											
\$2,000 under \$3,000.....	4,838	3,160	3,431	1,390	2,258	856								915	241	1,956	734
\$3,000 under \$4,000.....	2,703	1,273	3,472	1,467													
\$4,000 under \$5,000.....	2,140		2,057	1,148	2,814	1,416											
\$5,000 under \$7,000.....	2,647	2,232	2,838	1,864	2,216	1,586											
\$7,000 under \$10,000.....	2,297		3,274	4,440	2,095	3,080		1,137	937							801	654
\$10,000 under \$15,000.....	2,838																
\$15,000 under \$20,000.....	2,189																
\$20,000 under \$25,000.....	519																
\$25,000 under \$30,000.....	925	655			1,086	1,485										1	1
\$30,000 under \$40,000.....	644		1,654	4,598													
\$40,000 under \$50,000.....	1,016				1,234	2,650											
\$50,000 under \$75,000.....	1,234		1,389	1,986										1,303	2,752	320	773
\$75,000 under \$100,000.....	445				1,261	3,961											
\$100,000 or more.....	1,130		1,130	4,394													
Receipts not reported.....	4,362	3,354															

¹The "units of production" method showed only 726 businesses and \$1.8 million (principally from Mining) for "All industry groups."²The total number of businesses with depreciation will be less than the sum of such numbers by depreciation method because frequently a business will use more than one method in depreciating its assets.³A reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF DEPRECIATION CLAIMED

Industrial division and size of depreciation claimed	Number of businesses with and without depreciation	Number of businesses without depreciation	Businesses with depreciation ¹										Method not shown or identifiable		
			Total all depreciation methods		Straight line method		Declining balance method		Sum of the years-digits method		Additional first-year depreciation			Other depreciation methods	
			Number of businesses ²	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)		Number of businesses	Amount (Thousand dollars)
ALL INDUSTRIAL DIVISIONS															
Total.....	9,142,359	2,491,799	6,650,560	6,913,892	5,582,253	5,150,210	365,504	479,015	61,160	70,306	74,370	52,394	336,050	416,320	743,806
No depreciation claimed.....	2,491,799	2,491,799	-	-	311,355	8,743	5,215	117	1,476	178	194	38	16,930	1,079	1,892
Less than \$50.....	366,415	-	366,415	12,047	341,446	26,566	8,423	526	2,686	161	710	27	18,189	36,718	2,802
\$50 under \$100.....	405,343	-	405,343	31,589	341,446	152,036	25,956	3,795	4,938	642	2,603	445	51,130	8,732	16,373
\$100 under \$250.....	1,062,161	-	1,062,161	182,024	892,831	395,152	42,105	10,854	6,737	1,856	5,224	882	58,525	20,361	41,773
\$250 under \$500.....	1,290,299	-	1,290,299	470,895	1,095,302	923,380	72,003	32,785	11,243	5,666	11,321	3,025	73,241	50,147	110,091
\$500 under \$1,000.....	1,557,406	-	1,557,406	1,125,097	1,313,873	1,695,343	120,990	105,800	17,802	14,240	28,632	13,124	74,078	102,496	232,091
\$1,000 under \$2,500.....	1,402,661	-	1,402,661	2,163,600	1,348,974	1,021,387	54,356	88,643	8,130	10,936	15,517	13,847	26,380	75,362	142,892
\$2,500 under \$5,000.....	1,402,021	-	1,402,021	1,348,064	333,574	529,970	22,948	77,256	5,087	14,620	6,310	11,879	11,654	64,544	137,682
\$5,000 under \$10,000.....	121,173	-	121,173	791,266	94,292	397,633	13,508	159,239	3,061	22,007	3,259	9,127	5,923	92,100	92,946
\$10,000 or more.....	43,081	-	43,081	789,330	31,574	397,633	13,508	159,239	3,061	22,007	3,259	9,127	5,923	92,100	108,036
AGRICULTURE, FORESTRY, AND FISHERIES															
Total.....	3,505,090	778,817	2,726,273	3,073,112	2,310,339	2,423,693	98,550	108,257	12,883	11,422	38,361	23,915	127,318	154,721	350,996
No depreciation claimed.....	778,817	778,817	-	-	73,687	2,222	-	-	-	-	-	-	-	-	-
Less than \$50.....	87,937	-	87,937	3,375	101,360	8,274	1,962	85	-	-	-	-	5,000	557	767
\$50 under \$100.....	119,296	-	119,296	9,567	314,008	55,512	4,460	615	-	-	2,923	420	5,270	380	812
\$100 under \$250.....	374,057	-	374,057	65,566	439,613	159,757	8,131	1,801	1,936	256	2,923	420	17,581	2,951	36,337
\$250 under \$500.....	508,956	-	508,956	184,190	564,222	404,290	17,651	7,151	-	-	-	-	21,993	7,459	14,809
\$500 under \$1,000.....	661,784	-	661,784	483,063	564,222	900,973	34,990	23,327	1,976	801	4,900	1,022	29,232	20,252	57,599
\$1,000 under \$2,500.....	706,236	-	706,236	1,103,431	595,643	900,973	34,990	23,327	4,366	2,455	17,298	6,888	30,326	42,340	73,278
\$2,500 under \$5,000.....	205,085	-	205,085	683,702	173,052	545,489	19,278	24,459	2,607	1,911	8,457	6,803	11,350	30,802	20,274
\$5,000 under \$10,000.....	50,082	-	50,082	322,094	39,281	220,601	9,070	26,551	1,998	5,999	4,783	8,782	5,029	26,453	37,395
\$10,000 or more.....	12,840	-	12,840	217,924	9,473	126,375	3,408	24,268	-	-	-	-	1,557	23,527	39,867
MINING															
Total.....	33,691	7,015	26,676	93,718	17,402	40,719	3,348	14,021	512	3,782	479	1,101	3,711	10,725	21,739
No depreciation claimed.....	7,015	7,015	-	-	-	-	-	-	-	-	-	-	-	-	-
Less than \$50.....	1,275	-	1,275	63	1,870	108	-	-	-	-	-	-	-	-	-
\$50 under \$100.....	1,448	-	1,448	100	3,791	1,413	588	125	-	-	-	-	424	23	28
\$100 under \$250.....	3,363	-	3,363	674	3,791	1,413	588	125	-	-	-	-	817	174	995
\$250 under \$500.....	2,599	-	2,599	1,290	3,791	1,413	588	125	-	-	-	-	817	174	995
\$500 under \$1,000.....	4,269	-	4,269	4,084	2,772	2,730	1,867	2,952	512	3,782	479	1,101	1,414	1,419	1,702
\$1,000 under \$2,500.....	6,439	-	6,439	12,122	4,625	8,131	1,867	2,952	512	3,782	479	1,101	1,414	1,419	1,702
\$2,500 under \$5,000.....	3,134	-	3,134	11,457	3,084	12,603	893	10,944	-	-	-	-	1,056	9,109	19,793
\$5,000 under \$10,000.....	2,039	-	2,039	17,361	1,260	15,734	893	10,944	-	-	-	-	1,056	9,109	19,793
\$10,000 or more.....	2,110	-	2,110	46,567	1,260	15,734	893	10,944	-	-	-	-	1,056	9,109	19,793
CONSTRUCTION															
Total.....	646,316	227,297	419,019	416,350	358,735	296,614	24,318	49,672	3,942	7,327	2,413	2,133	21,803	27,933	32,671
No depreciation claimed.....	227,297	227,297	-	-	26,861	731	-	-	-	-	-	-	-	-	-
Less than \$50.....	30,563	-	30,563	1,081	26,861	731	-	-	-	-	-	-	-	-	-
\$50 under \$100.....	28,517	-	28,517	2,074	24,084	1,726	2,828	279	1,505	527	1,337	368	2,520	156	478
\$100 under \$250.....	82,053	-	82,053	13,814	71,309	29,244	2,664	682	1,505	527	1,337	368	4,076	882	880
\$250 under \$500.....	93,990	-	93,990	33,989	81,642	29,244	2,664	682	1,505	527	1,337	368	3,430	1,196	2,811
\$500 under \$1,000.....	91,311	-	91,311	65,082	77,585	93,923	5,342	2,598	2,598	1,998	1,076	1,765	4,661	2,972	7,340
\$1,000 under \$2,500.....	61,246	-	61,246	91,060	52,155	70,849	6,846	6,197	1,572	1,998	1,076	1,765	4,107	6,002	5,030
\$2,500 under \$5,000.....	18,921	-	18,921	65,504	15,401	46,703	4,500	13,139	865	4,802	1,076	1,765	4,107	6,002	5,030
\$5,000 under \$10,000.....	7,772	-	7,772	53,108	5,935	34,141	2,138	26,777	865	4,802	1,076	1,765	3,009	16,725	5,700
\$10,000 or more.....	4,646	-	4,646	90,638	3,763	47,499	2,138	26,777	865	4,802	1,076	1,765	3,009	16,725	11,111
MANUFACTURING															
Total.....	186,901	40,510	146,391	233,137	122,185	155,374	11,296	27,265	2,926	4,403	2,020	2,724	7,519	17,736	25,435
No depreciation claimed.....	40,510	40,510	-	-	6,301	160	-	-	-	-	-	-	-	-	-
Less than \$50.....	7,340	-	7,340	182	6,301	160	-	-	-	-	-	-	-	-	-
\$50 under \$100.....	9,640	-	9,640	679	8,329	592	1,439	179	871	221	-	-	761	28	70
\$100 under \$250.....	17,857	-	17,857	2,988	14,394	2,426	1,439	179	871	221	-	-	1,895	440	739
\$250 under \$500.....	23,976	-	23,976	8,673	21,175	7,677	4,943	3,816	1,354	1,828	557	304	2,218	2,172	6,718
\$500 under \$1,000.....	30,517	-	30,517	24,044	25,761	18,063	4,943	3,816	1,354	1,828	557	304	2,218	2,172	6,718
\$1,000 under \$2,500.....	33,333	-	33,333	52,367	27,091	38,315	2,804	3,477	701	1,828	1,463	2,420	2,645	15,096	2,455
\$2,500 under \$5,000.....	14,876	-	14,876	52,099	12,334	38,920	2,804	3,477	701	1,828	1,463	2,420	2,645	15,096	2,455
\$5,000 under \$10,000.....	5,968	-	5,968	39,595	4,421	25,971	2,510	19,793	701	1,828	1,463	2,420	2,645	15,096	2,455
\$10,000 or more.....	2,884	-	2,884	52,510	2,379	23,450	2,510	19,793	701	1,828	1,463	2,420	2,645	15,096	2,455

Footnotes at end of table. See text for explanatory statements and "Description of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF DEPRECIATION CLAIMED—Continued

Industrial division and size of depreciation claimed	Number of businesses without depreciation	Number of businesses with depreciation	Businesses with depreciation ¹															Other depreciation methods		Method not shown or identifiable	
			Total all depreciation methods			Straight line method		Declining balance method		Sum of the years-digits method		Additional first-year depreciation		Number of businesses		Amount (thousand dollars)		Number of businesses	Amount (thousand dollars)		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			(16)	
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES	283,553	63,021	220,532	399,328	180,854	275,368	11,896	54,223	2,515	8,390	1,821	2,587	12,322	26,863	23,682	31,897					
	No depreciation claimed.....	63,021																			
	Less than \$50.....	4,826			146	4,120	126														
	\$50 under \$100.....	6,476			4,871	376	646	79					2,217	291		1,261	80				
	\$100 under \$250.....	25,926			4,518	21,188	3,681									3,159	530				
	\$250 under \$500.....	35,982			13,480	30,359	11,468									2,560	893				
	\$500 under \$1,000.....	57,918			42,367	48,438	35,116									6,113	4,353				
	\$1,000 under \$2,500.....	51,237			76,654	40,428	60,257	3,301	4,006							6,456	6,683				
	\$2,500 under \$5,000.....	22,444			76,449	18,764	62,395	4,228	12,618							1,785	3,113				
	\$5,000 under \$10,000.....	10,945			69,354	8,957	49,641	1,564	36,611	1,308	7,305					2,348	16,223				
	\$10,000 or more.....	5,168			115,861	3,729	52,308														
	Total.....	2,009,785	547,289	1,462,496	1,335,386	1,231,870	986,185	88,562	104,732	13,019	14,931	12,738	9,532	71,180	88,234	134,245	131,672				
Wholesale and Retail Trade	547,289	547,289																			
	No depreciation claimed.....	547,289																			
	Less than \$50.....	90,298			2,596	78,147	2,171														
	\$50 under \$100.....	99,684			7,661	84,887	6,315	120	1,251	140						7,497	232				
	\$100 under \$250.....	249,556			42,500	211,595	35,441	7,639	1,227		2,141	481				9,510	798				
	\$250 under \$500.....	299,425			109,341	251,413	90,606	11,406	1,662	574						20,342	3,755				
	\$500 under \$1,000.....	348,055			247,659	295,541	205,903	17,263	7,948	2,413	1,997	828				28,166	9,990				
	\$1,000 under \$2,500.....	274,634			420,798	229,584	324,396	29,393	25,766	3,987	4,460	2,404				14,320	10,382				
	\$2,500 under \$5,000.....	70,713			233,712	58,321	169,651	13,011	22,858	2,281	2,764	2,865				16,278	22,298				
	\$5,000 under \$10,000.....	22,062			142,482	16,554	91,342	4,568	18,173	1,425	7,304	1,376	2,954			13,244	7,750				
	\$10,000 or more.....	8,069			128,637	5,828	60,360	2,604	25,611							35,091	3,971				
	Total.....	269,063	83,559	185,504	225,257	145,081	141,461	17,882	28,656	3,096	4,507	1,359	1,307	12,286	22,624	21,724	26,614				
Retail Trade	83,559	83,559																			
	No depreciation claimed.....	83,559																			
	Less than \$50.....	9,613			251	7,357	187														
	\$50 under \$100.....	9,689			883	7,769	622	219													
	\$100 under \$250.....	20,839			3,460	16,080	2,663														
	\$250 under \$500.....	33,432			12,557	25,035	9,362	5,128	713	211		262				4,591	1,687				
	\$500 under \$1,000.....	53,477			38,417	44,370	30,979	5,128	2,384							3,514	943				
	\$1,000 under \$2,500.....	39,439			57,018	30,238	38,217	6,544	7,836	1,318	1,199					2,149	1,558				
	\$2,500 under \$5,000.....	11,151			37,706	8,912	24,544	4,323	18,217	1,065	3,097	628	1,045			3,236	4,533				
	\$5,000 under \$10,000.....	5,581			37,777	3,895	21,327	4,323	18,217	1,065	3,097	628	1,045			2,132	15,530				
	\$10,000 or more.....	2,283			36,188	1,425	13,560									2,331	14,263				
	Total.....	1,582,002	420,862	1,161,140	965,711	988,917	739,855	62,204	58,067	8,942	9,595	10,292	7,393	54,370	58,624	100,538	92,177				
Wholesale and Retail Trade not Allocable	420,862	420,862																			
	No depreciation claimed.....	420,862																			
	Less than \$50.....	73,666			2,153	64,353	1,808														
	\$50 under \$100.....	84,778			6,398	72,434	5,350	82	1,054	111											
	\$100 under \$250.....	209,006			35,577	178,592	29,902	5,899													
	\$250 under \$500.....	244,249			88,138	207,338	73,944	8,724	2,082	1,485	3,286	908				10,820	3,800				
	\$500 under \$1,000.....	269,211			190,343	230,735	160,565	11,727	5,262	2,746						11,213	7,910				
	\$1,000 under \$2,500.....	213,042			327,916	180,747	257,902	20,627	15,859	2,633	3,651	1,997				16,930	19,397				
	\$2,500 under \$5,000.....	49,717			162,298	41,166	120,243	9,371	15,040	2,633	3,651	1,997				12,540	16,930				
	\$5,000 under \$10,000.....	12,904			83,821	10,144	53,739	2,768	10,055	2,509	6,273	3,355	4,488			9,023	5,115				
	\$10,000 or more.....	4,567			69,067	3,408	36,402	1,237	8,726	2,509	6,273	3,355	4,488			2,127	18,887				
	Total.....	158,720	42,868	115,852	144,418	97,872	104,869	8,476	18,009	981	829	1,087	832	4,524	6,986	11,983	12,881				
Other	42,868	42,868																			
	No depreciation claimed.....	42,868																			
	Less than \$50.....	7,019			192	6,437	176														
	\$50 under \$100.....	5,217			380	4,684	343	680													
	\$100 under \$250.....	19,711			3,463	16,923	2,876														
	\$250 under \$500.....	21,744			8,646	19,040	7,300	3,090													
	\$500 under \$1,000.....	25,367			18,899	20,436	14,359	2,222	2,071												
	\$1,000 under \$2,500.....	22,153			34,864	18,599	28,277	2,222	2,071												
	\$2,500 under \$5,000.....	9,845			33,708	8,243	24,864	1,561	2,992												
	\$5,000 under \$10,000.....	3,577			20,884	8,243	24,864	1,561	2,992												
	\$10,000 or more.....	1,219			23,382	3,510	26,674	923	11,612												

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, AND DEPRECIATION CLAIMED THIS YEAR, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF DEPRECIATION CLAIMED—Continued

Industrial division and size of depreciation claimed	Number of businesses with and without depreciation	Number of businesses without depreciation	Businesses with depreciation ¹															Other depreciation methods		Method not shown or identifiable	
			Total all depreciation methods ²		Straight line method		Declining balance method		Sum of the years-digits method		Additional first-year depreciation		Number of businesses		Amount (Thousand dollars)						
			(1)	(2)	Number of businesses ²	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	
FINANCE, INSURANCE, AND REAL ESTATE	446,995	146,801	300,194	226,486	241,221	149,031	23,517	22,471	4,731	3,916	1,595	876	16,957	14,568	30,892	35,624					
	No depreciation claimed.....																				
	Less than \$50.....	17,669	-	-	471	14,728	379	-	-	-	-	-	-	-	-	-	-	-			
	\$50 under \$100.....	17,037	-	17,037	1,224	13,779	971	2,886	231	1,038	53	-	1,435	90	2,847	127	-	-			
	\$100 under \$250.....	50,006	-	50,006	8,636	40,284	6,946	3,416	1,069	604	147	675	3,332	598	5,345	881	-	-			
	\$250 under \$500.....	69,801	-	69,801	25,740	57,981	21,165	7,233	3,899	2,572	2,205	-	2,808	1,032	6,788	2,369	-	-			
	\$500 under \$1,000.....	92,558	-	92,558	66,386	74,985	50,185	7,233	3,899	2,572	2,205	-	4,730	3,119	9,515	8,261	-	-			
	\$1,000 under \$2,500.....	42,450	-	42,450	61,026	32,108	40,151	7,579	8,952	517	1,511	920	749	3,362	4,280	4,263	5,924	-			
	\$2,500 under \$5,000.....	7,705	-	7,705	24,860	5,520	14,408	2,403	8,320	517	1,511	-	-	1,290	5,449	2,134	18,062	-			
	\$5,000 under \$10,000.....	1,905	-	1,905	12,262	1,836	14,826	-	-	-	-	-	-	-	-	-	-	-			
	\$10,000 or more.....	1,063	-	1,063	25,881	-	-	-	-	-	-	-	-	-	-	-	-	-			
	SERVICES	1,979,695	656,082	1,323,613	1,113,488	1,100,852	806,510	102,754	97,313	20,630	16,127	14,940	9,522	73,018	72,543	126,863	111,471				
No depreciation claimed.....																					
Less than \$50.....		124,908	-	124,908	3,854	105,411	2,882	5,747	283	4,345	511	-	6,285	264	10,661	469	-	-			
\$50 under \$100.....		120,802	-	120,802	9,610	100,995	8,093	9,567	1,402	3,571	876	338	5,595	444	11,044	772	-	-			
\$100 under \$250.....		254,678	-	254,678	42,487	214,200	35,180	14,025	3,571	3,580	876	2,493	11,452	1,889	22,677	3,633	-	-			
\$250 under \$500.....		250,342	-	250,342	92,318	207,224	72,886	14,025	3,571	3,580	876	-	13,335	4,772	24,886	10,004	-	-			
\$500 under \$1,000.....		266,350	-	266,350	189,226	221,938	151,311	21,831	9,734	3,828	1,818	732	14,585	9,955	23,988	15,676	-	-			
\$1,000 under \$2,500.....		223,029	-	223,029	340,616	183,124	247,746	34,544	32,657	5,498	4,566	2,951	15,155	20,402	23,411	32,952	-	-			
\$2,500 under \$5,000.....		57,557	-	57,557	195,277	47,090	134,057	11,608	21,276	3,379	8,356	2,803	2,476	4,458	13,264	6,891	21,001	-			
\$5,000 under \$10,000.....		19,696	-	19,696	129,632	16,248	89,754	5,432	28,390	3,379	8,356	1,686	3,685	2,153	21,553	3,305	26,964	-			
\$10,000 or more.....		6,251	-	6,251	110,468	4,622	64,601	-	-	-	-	-	-	-	-	-	-	-			
NATURE OF BUSINESS NOT ALLOCABLE		50,333	24,967	25,366	22,887	18,795	16,516	1,263	1,061	-	-	-	-	2,222	2,997	3,081	2,301				
	No depreciation claimed.....																				
	Less than \$50.....	1,599	-	1,599	79	3,371	183	-	-	-	-	-	-	-	-	-	-	-			
	\$50 under \$100.....	2,443	-	2,443	175	3,811	650	-	-	-	-	-	-	-	-	-	-	-			
	\$100 under \$250.....	4,665	-	4,665	841	4,146	1,368	-	-	-	-	-	-	-	-	-	-	-			
	\$250 under \$500.....	5,618	-	5,618	1,874	2,631	1,859	1,263	1,061	-	-	-	1,704	725	1,505	755	-	-			
	\$500 under \$1,000.....	4,644	-	4,644	3,186	2,631	1,859	-	-	-	-	-	-	-	-	-	-	-			
	\$1,000 under \$2,500.....	4,057	-	4,057	5,526	3,248	4,525	-	-	-	-	-	-	-	-	-	-	-			
	\$2,500 under \$5,000.....	1,586	-	1,586	5,004	-	-	-	-	-	-	-	-	-	-	-	-	-			
	\$5,000 under \$10,000.....	754	-	754	6,202	1,588	7,931	-	-	-	-	-	-	-	-	-	-	-			
	\$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

¹The "Units of production" method showed only 726 businesses and \$1.8 million (principally from Mining) for "All industry groups."

²The total number of businesses with depreciation will be less than the sum of such numbers by depreciation method because frequently a business will use more than one method in depreciating its assets.

³No reliable estimate of the sampling variability can be obtained from the sample. However, the data are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

BASIC TABLES

ACTIVE PARTNERSHIPS

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ACTIVE PARTNERSHIPS

Table 9.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit					Partnerships with net profit					Partnerships without net profit				
	Number of partner-ships	Business receipts (Thousand dollars)	Depreci- ation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Depreci- ation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All industrial groups.....	949,396	77,046,643	2,102,722	5,756,623	759,172	69,828,273	1,595,750	5,078,757	27,285,328	9,720,805	190,224	2,642,861	43,913	876,097	
Agriculture, forestry, and fisheries.....	141,715	4,307,393	311,464	288,719	107,350	3,548,103	226,558	209,467	2,575,883	750,842	34,365	504,249	2,553	161,401	
Farms.....	131,330	3,376,450	286,141	248,657	99,956	2,936,718	208,154	178,664	2,323,083	665,646	31,574	456,930	2,186	143,140	
Other agriculture, forestry, and fisheries.....	10,185	730,943	25,323	40,062	7,394	611,385	18,404	30,803	252,800	85,196	2,791	47,319	367	18,261	
Mining.....	13,301	956,740	91,315	28,936	7,921	711,898	55,510	16,488	392,056	113,083	5,380	109,497	7,316	87,364	
Crude petroleum and natural gas.....	8,452	520,700	55,543	17,796	4,573	350,134	30,230	7,642	198,940	64,544	3,876	79,774	6,252	73,817	
Other mining and quarrying.....	4,849	436,040	35,772	11,140	3,348	361,764	25,280	8,846	193,116	48,539	1,504	29,723	1,064	13,547	
Construction.....	67,130	7,788,135	234,251	356,507	57,481	6,710,360	166,188	312,001	2,031,486	803,038	9,649	212,940	16,262	90,198	
General contractors.....	19,508	4,272,882	141,113	204,535	15,971	3,571,490	91,536	183,009	838,623	337,810	3,537	96,192	13,462	66,879	
Special trade contractors.....	41,211	2,987,864	74,946	129,978	36,011	2,728,426	62,144	115,262	1,047,142	406,171	5,200	93,725	726	14,979	
Contractors not allocable.....	6,411	527,389	18,192	21,994	5,499	410,444	12,508	13,730	145,721	59,057	912	23,023	2,074	8,340	
Manufacturing.....	47,869	7,702,613	172,564	631,549	38,681	6,991,887	147,781	554,136	2,198,649	699,945	9,188	172,333	3,723	50,252	
Food and kindred products, including beverages.....	6,800	1,998,118	40,073	104,256	5,577	1,770,720	34,778	87,906	444,516	110,878	1,223	46,644	166	7,188	
Apparel and other finished products made from fabrics and similar materials.....	3,305	1,017,032	8,236	105,764	2,841	949,369	7,578	98,479	219,745	64,006	464	12,037	80	4,358	
Lumber and wood products, except furniture.....	9,456	1,036,465	39,400	86,332	7,593	871,271	31,126	68,572	311,618	87,178	1,863	40,882	1,562	13,319	
Furniture and fixtures.....	1,411	222,663	3,217	201,343	1,169	201,343	2,816	20,009	61,030	19,200	242	5,822	41	2,408	
Printing, publishing, and allied industries.....	6,639	506,704	15,391	25,591	5,644	481,193	14,193	23,241	225,730	81,154	995	14,694	44	3,011	
Chemicals and allied products.....	911	215,132	4,024	17,362	650	206,904	3,612	15,954	78,974	23,991	261	1,260	76	4,647	
Stone, clay, and glass products.....	1,952	235,710	8,858	17,676	1,567	216,634	8,188	16,106	85,155	30,876	385	4,018	6	1,012	
Primary metals and fabricated metal products, except machinery and transportation equipment.....	4,457	716,618	15,314	73,521	3,592	674,206	13,864	68,313	226,101	85,139	865	13,021	-	3,213	
Machinery, except electrical and transportation equipment.....	4,897	513,844	17,267	44,990	3,996	467,486	14,184	36,632	197,809	80,001	901	12,711	743	6,110	
Electrical machinery, equipment, and supplies.....	614	117,322	2,229	13,281	369	109,014	1,682	11,659	39,379	10,301	245	1,829	57	1,522	
Other manufacturing industries.....	7,427	1,123,005	18,555	119,501	5,683	1,043,747	15,760	107,265	318,592	106,221	1,744	19,415	948	7,464	
Transportation, communication, and sanitary services.....	17,623	1,105,980	75,029	13,291	13,817	979,255	62,502	11,113	742,501	145,754	3,806	85,971	93	14,108	
Transportation.....	15,489	1,014,149	67,420	12,219	12,183	897,150	56,883	10,189	671,010	124,322	3,306	76,591	14	11,473	
Motor freight transportation.....	11,167	671,352	52,588	8,586	9,086	608,466	45,514	2,026	518,577	83,350	2,081	56,142	4	5,405	
Other freight transportation.....	3,508	240,946	9,142	1,892	2,548	197,700	6,500	1,590	116,546	27,456	960	15,951	10	2,424	
Public warehousing.....	814	101,851	5,588	7,110	549	90,984	4,869	6,573	35,887	11,516	265	4,498	-	1,824	
Communication and sanitary services.....	2,134	91,831	7,609	1,072	1,634	82,105	5,619	924	71,491	21,432	500	9,380	79	2,635	
Wholesale and retail trade.....	303,822	41,659,862	434,826	4,249,895	253,244	38,475,953	383,803	3,813,781	8,620,684	2,683,290	50,578	634,910	11,907	154,178	
Wholesale trade.....	50,456	14,364,794	111,833	1,081,772	42,017	13,702,947	98,269	983,497	2,327,582	744,454	8,439	134,603	3,291	43,903	
Electrical goods.....	1,228	318,677	2,162	42,406	1,005	306,664	2,054	39,547	69,017	22,936	223	2,318	3	270	
Hardware, and plumbing and heating equipment and supplies.....	1,061	345,798	2,506	51,106	990	335,926	2,414	49,691	68,290	21,925	71	1,906	3	261	
Dry goods and apparel.....	3,243	840,059	4,122	83,062	2,838	805,031	3,771	77,923	158,986	53,948	405	6,603	449	3,473	
Machinery, equipment, and supplies.....	2,635	600,556	6,181	82,994	2,288	572,532	5,199	79,096	143,623	47,833	347	5,872	4	1,614	
Motor vehicles and automotive equipment.....	2,166	413,370	4,540	67,675	1,885	389,541	4,161	61,632	108,392	32,006	281	4,291	60	885	
Farm products - raw materials.....	4,217	2,605,312	14,242	186,572	3,345	2,363,972	10,955	155,190	200,458	61,280	872	20,012	2,063	10,029	
Other wholesalers.....	35,906	9,441,022	78,080	567,957	29,666	8,929,311	69,715	520,418	1,578,816	504,526	6,240	93,601	712	27,371	
Retail trade.....	241,170	24,882,099	295,728	2,917,350	200,611	22,700,007	260,770	2,601,614	5,807,562	1,796,234	40,559	472,440	8,429	104,459	
Food.....	40,261	5,569,178	53,964	283,871	34,766	5,170,334	48,478	257,063	941,296	297,372	5,495	62,561	747	14,164	
General merchandise.....	11,416	1,155,181	18,718	226,149	9,447	1,068,633	16,104	203,841	285,859	84,967	1,969	22,725	1,517	5,100	
Apparel and accessories.....	15,247	1,453,992	16,541	357,718	12,871	1,339,051	13,055	322,540	446,151	133,224	2,376	33,672	533	7,417	
Furniture, home furnishings, and equipment.....	16,413	1,408,818	16,705	257,626	12,073	1,288,618	15,306	229,937	429,159	136,899	2,340	34,271	572	7,676	
Automotive dealers.....	16,759	4,179,442	22,572	443,410	12,883	3,680,837	19,048	379,767	542,724	147,758	3,876	58,526	1,191	13,172	
Gasoline service stations.....	31,256	2,378,588	19,267	107,948	26,011	2,138,244	17,398	97,821	494,685	174,615	5,245	41,000	646	8,535	
Eating and drinking places.....	49,191	623,154	64,238	62,160	39,945	2,178,120	54,790	54,753	1,030,365	270,766	9,246	113,700	78	17,768	
Building materials.....	5,553	914,102	11,539	195,250	4,730	850,666	10,468	140,061	213,286	65,828	823	15,330	106	4,163	
Hardware and farm equipment.....	11,819	1,422,463	13,286	439,192	7,786	1,273,999	11,499	384,096	280,683	92,514	2,033	25,710	1,088	7,476	
Antique stores and secondhand stores.....	2,120	66,361	1,131	12,101	1,438	63,007	986	10,664	26,661	5,803	282	1,109	11	506	
Drug stores and proprietary stores.....	9,311	1,263,259	15,029	203,996	8,608	1,216,586	14,202	194,328	400,922	142,364	703	12,713	28	2,002	
Liquor stores.....	5,414	571,307	5,182	65,030	4,891	548,939	4,827	61,434	119,709	52,837	523	4,186	19	1,538	
Florists.....	3,030	148,758	4,079	6,743	2,635	136,524	3,658	5,320	64,835	19,798	395	4,631	-	861	
Jewelry stores.....	3,125	194,215	2,325	69,147	2,518	176,467	2,076	61,035	80,010	25,859	607	6,141	334	2,109	
Other retail trade.....	22,255	1,733,281	33,152	227,009	17,609	1,569,982	28,875	198,954	451,217	141,630	4,646	36,135	1,559	11,972	
Wholesale and retail trade not allocable.....	12,196	2,212,969	27,265	250,773	10,616	2,072,999	24,764	228,670	485,540	142,602	1,580	27,867	187	5,816	

ACTIVE PARTNERSHIPS

Table 9. —NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit					Partnerships with net profit					Partnerships without net profit				
	Number of partner-ships	Business receipts (Thousand dollars)	Depreci-ation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Depreci-ation (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partner-ships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Finance, insurance, and real estate.....	185,173	4,217,032	444,978	Not applicable	137,648	3,732,150	294,384	Not applicable	3,560,099	1,398,489	47,525	462,810	576	197,384	
Credit agencies other than banks.....	2,960	62,167	1,128		2,519	60,326	1,086		53,330	28,924	441	1,841	-	1,090	
Security and commodity brokers, dealers, exchanges, and services.....	4,834	1,108,265	9,905	Not applicable	3,697	1,071,725	8,506	Not applicable	1,071,397	323,241	1,137	36,540	-	20,250	
Insurance agents, brokers, and service.....	13,090	584,063	9,275		12,081	556,561	8,846		477,525	208,083	1,009	15,776	74	2,083	
Real estate.....	141,198	2,217,560	416,885		102,648	1,813,977	271,250		1,750,493	695,250	38,550	395,146	495	149,247	
Other finance, insurance, and real estate.....	23,091	244,977	7,785		16,703	229,561	4,696		207,354	142,991	6,388	13,507	7	24,714	
Services.....	160,498	9,043,783	328,465	166,677	134,487	8,437,534	252,631	148,002	7,026,047	3,069,883	26,011	451,793	680	106,292	
Hotels, rooming houses, camps, and other lodging places.....	15,085	559,757	70,031	7,452	10,261	443,280	47,536	5,756	365,504	67,179	4,824	89,246	36	27,184	
Personal services.....	33,490	1,157,625	64,709	28,929	27,991	1,066,717	53,582	26,354	784,611	234,172	5,499	71,356	247	10,362	
Laundries, laundry services, and cleaning and dyeing plants.....	13,614	596,875	38,210	9,139	10,775	542,156	30,083	8,244	394,116	83,226	2,839	43,021	234	6,205	
Photographic studios, including commercial photography.....	1,451	62,216	2,046	1,729	1,208	55,311	1,769	1,227	35,717	13,102	243	4,719	1	790	
Beauty and barber shops, including schools.....	11,489	181,218	4,841	982	10,061	165,228	4,106	896	147,977	62,731	1,428	14,732	-	1,314	
Funeral services and crematories.....	4,167	267,232	17,328	14,909	3,732	256,342	16,211	13,919	178,355	65,129	4,35	7,044	12	1,329	
Other personal services.....	2,769	50,084	2,184	2,170	2,215	47,680	1,413	2,068	28,446	9,984	554	1,840	-	724	
Business services.....	15,944	742,511	38,721	16,829	12,372	697,437	30,633	12,362	456,249	158,980	3,572	29,774	209	12,907	
Advertising.....	1,345	168,338	2,033	752	1,148	156,899	1,670	723	66,708	19,311	197	5,270	1	491	
Other business services.....	14,599	574,173	36,688	16,077	11,224	540,538	28,963	11,639	389,541	139,669	3,375	24,504	208	12,416	
Automobile repair, services, and garages.....	18,460	761,242	29,955	58,197	16,065	682,840	19,977	53,154	335,519	124,617	2,395	40,661	55	4,911	
Repair services, except automotive.....	10,612	303,371	6,250	24,764	9,203	296,373	5,826	23,688	155,084	65,615	1,409	4,422	21	1,261	
Recreational services.....	12,920	546,967	45,491	6,876	8,101	413,523	26,402	4,893	326,317	77,033	4,419	109,719	86	32,647	
Medical and other health services.....	17,322	1,749,827	32,761	5,236	16,454	1,706,352	29,985	4,836	1,633,975	897,192	868	37,517	-	7,748	
Offices of physicians, surgeons, and oculists.....	8,172	859,752	12,893	1,529	7,935	852,231	12,500	1,529	831,533	510,705	237	7,312	-	1,970	
Offices of dentists and dental surgeons.....	1,046	70,933	2,062	40	7,026	69,817	2,062	40	64,432	31,720	20	1,016	-	50	
Other medical and health services.....	8,104	819,142	17,806	3,667	7,493	784,304	15,423	3,267	738,010	354,767	611	29,189	-	5,728	
Legal services.....	20,123	1,727,658	20,889	863	18,947	1,704,985	20,387	863	1,677,317	993,243	1,176	22,673	-	2,036	
Engineering and architectural services.....	6,511	716,611	8,296	13,416	5,557	658,819	7,340	12,690	545,677	167,248	954	29,712	-	5,559	
Accounting, auditing, and bookkeeping services.....	8,193	709,086	10,067	1,892	7,738	705,458	9,896	1,871	695,000	264,651	455	3,613	25	831	
Other services.....	2,238	67,128	1,295	2,223	1,798	61,750	1,067	1,535	50,794	19,953	440	3,100	1	866	
Nature of business not allocable.....	12,265	265,105	9,830	21,049	8,543	241,133	6,393	13,769	137,923	56,481	3,722	8,358	803	14,920	

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts ¹	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts	Business receipts	Gross profit (less loss)	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Total receipts	Business receipts	Gross profit (less loss)	Net profit	Inventory, end-of-year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIES												
Total.....	949,396	78,406,071	77,046,643	29,884,276	8,844,708	5,756,623	759,172	71,006,298	69,828,273	27,284,253	9,720,805	5,078,757
Under \$10,000.....	290,298	1,236,828	1,129,505	931,609	185,892	78,390	197,944	934,577	846,557	735,220	373,712	36,521
\$10,000 under \$20,000.....	133,699	1,983,286	1,920,262	1,440,904	470,246	113,133	110,322	1,642,792	1,589,067	1,236,759	547,942	75,626
\$20,000 under \$30,000.....	88,691	2,226,183	2,160,702	1,449,374	481,540	136,813	74,829	1,876,211	1,818,353	1,260,879	538,880	105,162
\$30,000 under \$50,000.....	111,191	4,401,186	4,305,749	2,571,930	887,176	317,425	96,852	3,837,764	3,754,549	2,294,963	954,228	259,989
\$50,000 under \$100,000.....	135,202	9,723,345	9,559,691	4,930,807	1,683,960	745,941	121,580	8,753,790	8,613,236	4,527,917	1,785,347	645,860
\$100,000 under \$200,000.....	92,126	12,948,000	12,782,825	5,516,928	1,820,613	1,083,361	84,119	11,821,120	11,682,454	5,087,422	1,901,857	974,101
\$200,000 under \$500,000.....	56,286	17,175,046	16,955,851	6,018,286	1,682,891	1,455,679	51,628	15,733,715	15,542,070	5,541,076	1,773,051	1,315,968
\$500,000 under \$1,000,000.....	12,764	8,840,646	8,717,648	2,380,081	617,425	678,396	11,711	8,106,684	7,995,903	2,209,994	656,227	610,752
\$1,000,000 under \$5,000,000.....	7,409	13,685,551	13,505,730	3,162,661	761,914	842,882	6,850	12,596,755	12,439,526	2,967,744	815,231	774,886
\$5,000,000 or more.....	615	6,148,714	6,008,680	1,481,696	328,556	295,725	578	5,672,269	5,546,558	1,422,279	359,380	278,007
Receipts not reported.....	21,115	37,286	-	-	275,505	8,878	2,759	30,621	-	-	14,950	1,885
AGRICULTURE, FORESTRY, AND FISHERIES												
Total.....	141,715	4,412,813	4,307,393	3,077,579	589,441	288,719	107,350	3,637,415	3,548,103	2,575,883	750,842	209,467
Under \$10,000.....	61,013	288,149	264,329	248,968	55,010	10,212	43,407	226,472	205,712	198,798	97,993	2,986
\$10,000 under \$20,000.....	27,453	411,786	397,864	368,054	94,965	16,935	23,110	347,035	334,693	315,171	114,089	9,965
\$20,000 under \$30,000.....	14,802	371,550	363,217	319,526	77,514	12,356	12,442	311,078	303,928	270,929	90,737	9,180
\$30,000 under \$50,000.....	12,877	507,185	497,848	416,958	89,155	27,133	10,759	423,340	415,597	353,855	108,345	17,930
\$50,000 under \$100,000.....	11,304	796,708	780,192	614,768	131,604	59,049	9,572	672,484	658,458	523,162	152,270	44,841
\$100,000 under \$200,000.....	5,020	694,572	684,465	481,922	78,618	56,517	3,990	560,724	552,584	387,819	93,213	41,924
\$200,000 under \$500,000.....	2,441	722,064	714,655	429,606	52,703	48,278	2,009	598,899	592,959	359,091	63,305	39,172
\$500,000 under \$1,000,000.....	411	285,527	281,332	117,853	11,082	25,886	339	234,170	231,229	99,664	15,755	19,200
\$1,000,000 under \$5,000,000.....	160	276,700	274,047	75,413	6,724	26,231	130	216,440	214,075	65,056	8,922	19,602
\$5,000,000 or more.....	7	49,687	49,444	4,511	848	3,220	5	39,111	38,868	2,338	972	2,911
Receipts not reported.....	6,227	8,885	-	-	28,182	2,902	1,587	7,662	-	-	5,241	1,756
Farms												
Total.....	131,530	3,672,798	3,576,450	2,777,827	522,506	248,657	99,956	3,019,349	2,936,718	2,323,083	665,646	178,664
Under \$10,000.....	57,844	274,877	251,220	238,360	54,439	9,779	41,443	217,490	196,798	190,808	94,167	2,896
\$10,000 under \$20,000.....	26,205	393,181	379,928	354,267	93,497	15,669	22,158	332,802	321,073	304,184	110,032	9,150
\$20,000 under \$30,000.....	13,788	345,746	337,633	302,283	73,343	11,611	11,666	291,237	284,227	257,192	86,074	8,560
\$30,000 under \$50,000.....	11,684	458,185	449,384	383,186	80,866	26,508	9,809	384,004	376,783	325,516	95,982	17,353
\$50,000 under \$100,000.....	9,828	687,198	672,723	538,807	106,064	57,398	8,280	576,628	564,394	456,626	125,423	43,516
\$100,000 under \$200,000.....	4,070	564,660	556,956	416,533	64,082	49,864	3,258	460,861	453,585	335,305	76,221	36,913
\$200,000 under \$500,000.....	1,794	529,398	523,523	375,536	45,511	37,990	1,465	435,114	430,467	312,883	53,680	30,373
\$500,000 under \$1,000,000.....	266	187,378	183,682	101,185	7,718	20,004	213	148,461	145,974	84,446	12,104	14,332
\$1,000,000 under \$5,000,000.....	100	179,787	177,780	63,435	3,832	15,635	78	132,103	130,372	54,061	5,820	12,297
\$5,000,000 or more.....	6	43,764	43,621	4,235	779	1,827	4	33,188	33,045	2,062	903	1,518
Receipts not reported.....	5,945	8,624	-	-	27,625	2,472	1,582	7,461	-	-	5,240	1,756
MINING												
Total.....	13,301	986,837	956,740	494,237	25,719	28,936	7,921	733,595	711,898	391,908	113,083	16,488
Under \$10,000.....	5,447	22,000	18,571	9,753	212,987	2,710	3,069	14,261	11,273	9,075	3,931	13
\$10,000 under \$20,000.....	1,806	27,301	26,609	18,500	928	314	1,266	18,957	18,643	14,753	4,975	309
\$20,000 under \$30,000.....	724	20,030	17,873	11,239	2,349	1,082	559	15,195	13,698	9,677	4,224	1,016
\$30,000 under \$50,000.....	1,133	43,694	42,517	28,617	3,619	230	718	28,831	27,838	19,353	7,675	8
\$50,000 under \$100,000.....	1,244	93,460	90,356	58,132	3,513	2,417	869	65,220	62,870	46,534	10,571	2,159
\$100,000 under \$200,000.....	766	116,849	113,624	76,795	12,008	809	634	97,817	94,961	65,068	17,571	459
\$200,000 under \$500,000.....	730	228,519	221,964	113,030	14,637	4,497	568	176,924	171,695	91,802	24,941	3,512
\$500,000 under \$1,000,000.....	179	123,553	120,308	52,739	7,476	2,251	144	98,848	96,224	45,709	10,594	1,477
\$1,000,000 under \$5,000,000.....	119	213,346	208,589	86,248	12,974	5,603	89	157,558	155,689	68,884	21,222	2,463
\$5,000,000 or more.....	9	98,077	96,329	39,184	1,654	8,811	5	59,984	59,007	21,053	7,379	4,995
Receipts not reported.....	1,144	8	-	-	20,452	212	-	-	-	-	-	-
Crude Petroleum and Natural Gas												
Total.....	8,449	546,745	520,700	272,462	29,273	17,796	4,573	368,940	350,134	198,792	64,544	7,642
Under \$10,000.....	4,038	15,915	12,699	5,345	212,980	2,689	2,180	9,534	6,703	5,528	2,389	10
\$10,000 under \$20,000.....	1,172	17,647	17,296	11,513	2,860	42	731	10,973	10,872	8,538	2,911	42
\$20,000 under \$30,000.....	348	10,292	8,524	5,436	470	1,082	263	7,755	6,258	4,588	2,184	1,016
\$30,000 under \$50,000.....	618	24,154	23,140	13,887	1,015	230	381	15,592	14,676	9,105	4,651	85
\$50,000 under \$100,000.....	454	35,042	32,797	19,493	1,302	1,758	297	23,563	21,905	16,268	4,267	1,758
\$100,000 under \$200,000.....	391	62,404	59,359	40,031	3,601	713	279	45,876	43,200	29,091	8,895	363
\$200,000 under \$500,000.....	459	146,502	140,575	71,654	7,881	3,094	333	107,348	102,666	54,048	16,069	2,253
\$500,000 under \$1,000,000.....	87	60,627	57,982	26,154	3,298	1,123	63	43,667	41,553	20,775	5,595	688
\$1,000,000 under \$5,000,000.....	69	128,418	124,295	56,623	6,278	3,970	44	80,818	79,427	41,287	14,312	1,277
\$5,000,000 or more.....	5	45,744	44,033	22,326	2,583	2,883	2	23,814	22,874	9,564	3,271	150
Receipts not reported.....	808	-	-	-	217,695	212	-	-	-	-	-	-
CONSTRUCTION												
Total.....	67,130	7,874,934	7,788,135	2,228,164	712,840	356,507	57,481	6,772,682	6,710,360	2,011,441	803,038	312,001
Under \$10,000.....	11,523	61,808	60,811	41,911	18,472	3,309	8,939	51,042	50,124	37,100	22,949	1,115
\$10,000 under \$20,000.....	10,489	157,103	156,125	97,758	46,156	5,323	8,822	132,532	131,942	86,393	49,410	3,612
\$20,000 under \$30,000.....	7,720	193,496	191,284	104,254	46,564	8,277	6,567	164,678	162,777	92,360	48,867	4,417
\$30,000 under \$50,000.....	10,130	398,904	393,711	199,499	78,560	18,807	9,019	354,513	349,532	180,787	82,871	17,317
\$50,000 under \$100,000.....	10,937	772,023	766,680	339,486	117,297	34,434	10,100	714,838	709,801	320,799	122,535	28,651
\$100,000 under \$200,000.....	7,863	1,099,734	1,086,625	406,270	122,001	67,535	7,061	974,641	9			

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION—Continued												
General Contractors												
Total.....	19,508	4,334,987	4,272,882	921,353	270,931	204,535	15,971	3,611,216	3,571,490	838,578	337,810	183,009
Under \$10,000.....	2,208	11,350	10,899	5,762	776	1,136	1,455	7,915	7,578	5,443	3,350	9
\$10,000 under \$20,000.....	2,207	33,929	33,606	18,394	7,505	1,703	1,732	26,946	26,651	15,420	8,513	1,237
\$20,000 under \$30,000.....	1,989	50,400	49,715	24,475	10,720	2,508	1,666	41,776	41,166	21,398	11,468	1,783
\$30,000 under \$50,000.....	2,315	92,368	89,947	42,269	14,052	8,619	1,937	77,434	75,212	35,334	16,375	7,611
\$50,000 under \$100,000.....	3,592	261,538	259,201	94,873	33,868	14,660	3,249	237,692	235,598	89,917	35,454	12,174
\$100,000 under \$200,000.....	2,697	386,286	377,183	131,316	42,767	29,704	2,394	338,088	333,250	119,703	47,111	26,262
\$200,000 under \$500,000.....	2,531	786,628	775,888	200,017	59,487	49,105	2,226	690,813	681,505	179,764	66,123	46,175
\$500,000 under \$1,000,000.....	744	519,917	513,589	96,184	29,241	33,530	662	461,926	456,098	87,505	32,958	29,950
\$1,000,000 under \$5,000,000.....	587	1,181,356	1,172,320	170,576	48,861	29,965	490	972,207	964,505	157,223	61,879	28,510
\$5,000,000 or more.....	86	1,006,897	990,534	137,487	30,876	29,498	73	753,992	749,927	126,871	52,849	29,296
Receipts not reported.....	552	4,318	-	-	27,222	4,107	(3)	(3)	-	-	(3)	(3)
Special Trade Contractors												
Total.....	41,211	3,008,113	2,987,864	1,140,141	391,192	129,978	36,011	2,747,428	2,728,426	1,047,142	406,171	115,262
Under \$10,000.....	8,058	42,817	42,479	30,427	14,830	2,026	6,430	36,078	35,799	26,527	16,438	1,043
\$10,000 under \$20,000.....	7,288	108,908	108,256	69,701	34,956	3,457	6,254	93,231	92,936	62,098	36,941	2,273
\$20,000 under \$30,000.....	4,959	123,094	122,379	68,458	31,915	5,671	4,188	104,311	103,832	60,247	33,263	2,536
\$30,000 under \$50,000.....	6,750	265,203	262,509	136,529	56,453	9,662	6,078	238,115	235,575	125,855	58,306	9,180
\$50,000 under \$100,000.....	6,359	441,992	439,135	213,196	72,508	19,261	5,963	416,738	413,944	201,203	74,091	16,312
\$100,000 under \$200,000.....	4,399	601,157	598,767	239,851	70,550	24,908	4,044	547,423	545,033	216,737	73,306	22,452
\$200,000 under \$500,000.....	2,648	790,077	785,292	250,843	67,935	36,716	2,450	730,612	726,084	233,427	69,600	35,268
\$500,000 under \$1,000,000.....	446	300,993	299,388	70,694	20,632	14,194	417	283,096	281,543	67,635	21,970	13,436
\$1,000,000 under \$5,000,000.....	175	300,838	298,984	57,858	18,979	12,356	158	264,888	263,146	50,829	20,081	11,035
\$5,000,000 or more.....	4	30,684	30,534	2,584	1,243	1,727	4	30,684	30,534	2,584	1,243	1,727
Receipts not reported.....	(3)	2,350	-	-	(3)	-	(3)	(3)	-	-	(3)	-
MANUFACTURING												
Total.....	47,869	7,756,708	7,702,613	2,367,259	649,693	631,549	38,681	7,037,923	6,991,887	2,198,552	699,945	554,136
Under \$10,000.....	8,902	41,169	37,759	22,310	3,935	8,494	5,429	29,980	27,416	17,971	9,588	5,167
\$10,000 under \$20,000.....	5,426	81,927	80,477	51,319	18,424	5,802	4,396	67,251	65,828	44,357	21,770	3,607
\$20,000 under \$30,000.....	4,156	105,422	103,310	58,129	21,013	7,185	3,399	86,293	84,477	51,157	22,963	4,834
\$30,000 under \$50,000.....	5,744	226,767	225,387	120,766	43,433	15,068	4,972	195,166	194,102	107,061	45,725	12,551
\$50,000 under \$100,000.....	7,732	560,714	558,263	246,951	72,731	40,676	6,737	490,674	488,686	227,979	81,776	33,195
\$100,000 under \$200,000.....	6,637	942,606	937,967	348,748	104,032	66,222	6,033	858,674	854,700	324,740	109,550	58,745
\$200,000 under \$500,000.....	5,319	1,693,049	1,680,701	564,826	156,020	125,914	4,798	1,526,945	1,516,265	524,500	163,823	109,192
\$500,000 under \$1,000,000.....	1,860	1,305,079	1,294,902	390,367	89,160	109,927	1,678	1,170,610	1,161,627	324,332	95,727	94,515
\$1,000,000 under \$5,000,000.....	1,178	2,159,587	2,143,018	486,066	114,322	196,253	1,089	1,994,741	1,983,747	460,641	120,884	179,986
\$5,000,000 or more.....	74	642,967	640,829	117,777	27,190	55,793	71	616,943	615,039	115,814	27,594	52,344
Receipts not reported.....	841	1,421	-	-	2567	215	(3)	(3)	-	-	(3)	-
Food and Kindred Products, Including Beverages												
Total.....	6,800	2,007,628	1,998,118	490,934	103,690	104,256	5,577	1,779,111	1,770,720	444,516	110,878	87,906
Under \$10,000.....	594	3,353	2,946	1,674	489	493	395	2,412	2,057	1,290	626	269
\$10,000 under \$20,000.....	435	6,593	6,525	3,663	854	601	356	5,497	5,429	3,328	1,308	304
\$20,000 under \$30,000.....	480	12,138	11,977	4,850	1,176	463	336	8,524	8,418	3,955	1,555	138
\$30,000 under \$50,000.....	573	22,293	22,036	9,345	2,004	1,534	435	16,397	16,203	6,636	2,413	1,158
\$50,000 under \$100,000.....	1,268	90,292	89,847	31,274	8,947	3,939	1,109	79,519	79,079	29,187	9,504	3,710
\$100,000 under \$200,000.....	1,410	204,269	203,132	70,619	16,448	12,118	1,212	176,787	175,764	62,533	17,100	10,143
\$200,000 under \$500,000.....	1,152	373,238	370,226	108,540	23,965	20,405	1,010	327,449	325,647	98,580	25,616	16,734
\$500,000 under \$1,000,000.....	472	335,262	333,531	84,251	15,676	18,922	407	283,647	282,129	73,434	16,663	13,375
\$1,000,000 under \$5,000,000.....	318	644,875	641,911	137,393	25,139	36,322	286	582,971	580,408	126,848	32,922	31,051
\$5,000,000 or more.....	33	315,315	314,987	39,385	9,106	11,418	31	295,908	295,586	38,725	9,171	11,024
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Apparel and Other Finished Products Made From Fabrics and Similar Materials												
Total.....	3,305	1,020,601	1,017,032	231,702	59,648	105,764	2,841	952,654	949,369	219,745	64,006	98,479
Under \$10,000.....	217	1,579	1,364	678	179	514	456	7,385	7,177	3,943	1,946	773
\$10,000 under \$20,000.....	377	7,425	7,396	3,634	1,583	438	357	13,622	13,565	6,685	3,246	1,545
\$20,000 under \$30,000.....	436	16,817	16,756	7,339	2,790	1,598	376	27,267	26,988	9,230	3,833	3,414
\$30,000 under \$50,000.....	455	33,661	33,382	10,172	2,339	4,648	539	83,667	83,240	22,912	7,141	5,447
\$50,000 under \$100,000.....	598	92,117	91,636	24,407	6,720	5,839	672	206,988	206,378	51,207	16,346	20,072
\$100,000 under \$200,000.....	732	227,826	227,178	54,688	15,546	22,298	221	156,785	156,230	36,569	10,157	15,075
\$200,000 under \$500,000.....	244	174,058	173,399	39,867	9,592	17,401	207	365,794	364,967	71,818	16,660	41,270
\$500,000 under \$1,000,000.....	213	375,972	375,097	73,536	16,224	42,145	13	91,146	90,824	17,381	4,677	10,883
\$1,000,000 under \$5,000,000.....	13	91,146	90,824	17,381	4,677	10,883	13	91,146	90,824	17,381	4,677	10,883
\$5,000,000 or more.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture												
Total.....	9,456	1,048,350	1,036,465	350,938	73,859	86,332	7,593	879,605	871,271	311,590	87,178	68,572
Under \$10,000.....	2,364	12,510	10,736	7,526	1,376	184	1,647	9,007	8,386	6,161	3,409	121
\$10,000 under \$20,000.....	1,463	22,272	21,507	14,044	5,262	1,803	1,226	18,752	17,995	12,523	5,943	979
\$20,000 under \$30,000.....	880	21,961	21,919	14,657	4,494	661	782	19,598	19,557	13,476	4,664	466
\$30,000 under \$50,000.....	1,345	52,310	51,964	30,474	9,361	2,530	1,167	45,328	45,101	27,370	9,656	2,035
\$50,000 under \$100,000.....	1,192	86,589	86,049	39,294	7,618	4,632	1,015	73,188	72,904	36,244	8,767	3,627
\$100,000 under \$200,000.....	935	123,789	123,496	52,085	10,577	6,691	771	100,473	100,287	43,790	12,576	4,398
\$200,000 under \$500,000.....	691	228,641	226,424	91,110	16,545	17,929	614	203,855	202,015	83,023	18,380	15,217
\$500,000 under \$1,000,000.....	265	184,142	182,057	44,767	8,419	17,747	221	153,683	151,999	39,208	10,508	14,478
\$1,000,000 under \$5,000,000.....	156	273,758	270,430	49,939	7,820	31,298	125	213,486	211,144	42,753	10,779	24,429
\$5,000,000 or more.....	6	42,169	41,883	7,042	2,287	2,822	6	42,169	41,883	7,042	2,287	2,822
Receipts not reported.....	(3)	(3)	-	-	(3)	(3)	(3)	(3)	-	-	(3)	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING—Continued												
Printing, Publishing, and Allied Industries												
Total.....	6,639	509,867	506,704	240,380	78,143	25,591	5,644	484,250	481,193	225,730	81,154	23,241
Under \$10,000.....	1,286	5,340	5,276	3,080	911	1,119	772	4,248	4,095	2,540	1,441	263
\$10,000 under \$20,000.....	1,014	15,278	15,240	10,854	4,416	624	915	13,742	13,707	9,743	4,593	598
\$20,000 under \$30,000.....	717	17,788	17,766	11,762	4,700	1,052	638	15,874	15,858	10,623	4,762	967
\$30,000 under \$50,000.....	1,129	44,383	44,204	26,299	8,888	1,555	991	39,012	38,833	23,056	9,033	1,392
\$50,000 under \$100,000.....	1,330	95,509	95,122	50,637	16,782	4,164	1,270	91,625	91,248	47,710	16,978	3,792
\$100,000 under \$200,000.....	575	84,092	83,965	39,082	12,696	3,666	555	82,052	81,925	38,575	12,812	3,666
\$200,000 under \$500,000.....	383	109,886	109,409	47,883	13,819	5,362	362	103,902	103,453	44,544	14,014	4,734
\$500,000 under \$1,000,000.....	87	60,447	59,270	23,102	6,024	3,028	83	57,803	56,654	22,070	7,083	2,862
\$1,000,000 under \$5,000,000.....	37	62,802	62,273	22,136	6,200	4,480	36	61,763	61,241	21,323	6,676	4,434
\$5,000,000 or more.....	2	14,194	14,179	5,545	3,761	533	2	14,194	14,179	5,545	3,761	533
Receipts not reported.....	(3)	(3)	-	-	254	(3)	(3)	(3)	-	-	(3)	-
Machinery, Except Electrical and Transportation Equipment												
Total.....	4,897	519,387	513,844	209,777	74,891	44,990	3,996	471,859	467,486	197,809	81,001	36,632
Under \$10,000.....	935	4,729	4,482	2,792	545	3,195	612	3,411	3,180	2,076	1,010	2,789
\$10,000 under \$20,000.....	634	9,313	9,287	6,633	2,195	234	474	7,123	7,097	5,262	2,877	181
\$20,000 under \$30,000.....	494	14,430	12,884	7,113	4,096	858	415	12,152	10,606	6,554	4,532	783
\$30,000 under \$50,000.....	455	17,949	17,922	10,676	4,347	698	435	16,971	16,944	10,290	4,764	689
\$50,000 under \$100,000.....	1,048	73,394	73,256	39,426	12,464	4,167	890	62,762	62,656	36,285	14,790	3,024
\$100,000 under \$200,000.....	644	88,714	88,351	35,999	14,302	5,724	580	80,019	79,781	34,185	15,023	5,034
\$200,000 under \$500,000.....	453	136,270	134,157	53,828	18,777	10,793	422	126,226	124,853	52,176	19,172	8,273
\$500,000 under \$1,000,000.....	123	85,209	84,791	28,502	10,469	7,363	119	82,877	82,485	27,920	10,619	7,149
\$1,000,000 under \$5,000,000.....	50	77,336	76,944	22,343	7,739	8,093	48	74,892	74,503	21,899	7,859	7,962
\$5,000,000 or more.....	2	12,043	11,770	2,465	16	3,803	1	5,426	5,381	1,162	355	748
Receipts not reported.....	(3)	-	-	-	(3)	(3)	-	-	-	-	-	-
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total.....	17,623	1,119,613	1,105,980	828,379	131,646	13,291	13,817	991,397	979,255	742,501	145,754	11,113
Under \$10,000.....	4,776	24,757	22,836	21,633	2,710	830	2,976	17,518	15,820	15,304	6,227	58
\$10,000 under \$20,000.....	3,545	51,739	51,012	48,769	11,945	164	2,933	43,308	42,609	41,338	13,690	74
\$20,000 under \$30,000.....	2,038	51,674	50,923	47,452	10,215	56	1,800	45,409	44,661	41,222	10,930	51
\$30,000 under \$50,000.....	2,261	89,466	87,526	79,649	18,816	236	1,925	76,334	74,469	67,722	20,251	221
\$50,000 under \$100,000.....	2,421	169,134	168,158	145,998	26,009	377	2,118	147,553	146,784	130,473	29,570	304
\$100,000 under \$200,000.....	1,143	170,430	166,886	137,710	18,331	4,220	1,025	153,763	150,370	123,891	18,743	3,907
\$200,000 under \$500,000.....	874	265,721	264,115	180,353	22,698	3,665	776	237,901	236,351	164,877	24,231	3,462
\$500,000 under \$1,000,000.....	166	112,387	111,607	72,335	9,763	1,599	155	105,097	104,366	68,574	10,038	1,143
\$1,000,000 under \$5,000,000.....	73	142,965	141,808	81,129	9,536	2,024	67	133,444	132,963	76,291	9,986	1,893
\$5,000,000 or more.....	4	41,126	41,109	13,351	2,048	120	3	30,877	30,862	12,809	2,048	-
Receipts not reported.....	322	214	-	-	2425	-	(3)	(3)	-	-	(3)	-
Motor Freight Transportation and Warehousing												
Total.....	11,981	783,062	773,203	615,100	89,637	10,327	9,635	708,683	699,450	554,464	96,866	8,599
Under \$10,000.....	2,834	14,578	13,609	13,191	1,993	759	1,746	10,501	9,712	9,449	3,592	12
\$10,000 under \$20,000.....	2,314	34,985	34,425	33,023	8,014	92	1,960	29,755	29,214	28,639	8,903	25
\$20,000 under \$30,000.....	1,583	40,382	39,663	37,180	7,210	45	1,424	36,115	35,396	32,945	7,805	40
\$30,000 under \$50,000.....	1,667	66,088	64,558	59,245	13,905	131	1,390	54,996	53,541	48,652	14,969	116
\$50,000 under \$100,000.....	1,669	119,628	118,691	100,384	17,413	214	1,465	104,455	103,725	90,102	18,720	142
\$100,000 under \$200,000.....	925	141,435	138,168	112,616	14,006	4,121	846	129,740	126,496	101,599	14,350	3,808
\$200,000 under \$500,000.....	656	193,979	193,180	144,885	15,816	608	181,327	180,584	133,253	16,780	2,799	2,799
\$500,000 under \$1,000,000.....	126	85,973	85,357	56,310	6,095	1,222	117	80,082	79,509	53,083	6,352	766
\$1,000,000 under \$5,000,000.....	43	85,800	85,552	58,266	5,324	930	40	81,519	81,273	56,742	5,355	891
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	164	214	-	-	2139	-	(3)	(3)	-	-	(3)	-
WHOLESALE AND RETAIL TRADE												
Total.....	303,822	42,073,880	41,659,862	9,243,687	2,529,112	4,249,895	253,244	38,848,313	38,475,953	8,619,949	2,683,290	3,813,781
Under \$10,000.....	36,054	185,680	167,398	64,680	1,487	41,836	20,264	117,002	103,615	49,932	26,584	21,110
\$10,000 under \$20,000.....	29,405	443,790	435,902	166,486	4,856	75,148	21,878	352,303	326,020	136,440	59,156	49,958
\$20,000 under \$30,000.....	26,596	674,480	663,155	240,906	77,716	90,426	21,477	545,058	534,860	207,639	88,212	71,029
\$30,000 under \$50,000.....	44,943	1,795,125	1,772,380	633,795	208,526	235,521	38,451	1,538,695	1,520,164	566,890	225,734	194,171
\$50,000 under \$100,000.....	66,567	4,842,761	4,800,275	1,487,970	480,502	573,874	59,559	4,347,159	4,309,021	1,368,843	505,780	506,235
\$100,000 under \$200,000.....	52,599	7,410,379	7,347,797	1,981,711	587,740	857,239	48,420	6,825,488	6,767,796	1,852,378	609,023	784,788
\$200,000 under \$500,000.....	33,526	10,256,225	10,153,455	2,329,866	620,399	1,136,109	31,307	9,564,708	9,471,724	2,206,411	640,310	1,034,490
\$500,000 under \$1,000,000.....	7,688	5,325,944	5,272,313	962,722	222,500	482,089	7,159	4,964,040	4,914,329	912,195	234,464	443,127
\$1,000,000 under \$5,000,000.....	4,365	8,007,841	7,938,737	1,122,102	235,022	561,113	4,126	7,554,233	7,489,997	1,071,235	245,134	522,771
\$5,000,000 or more.....	333	3,121,820	3,108,450	253,449	46,731	195,977	325	3,051,491	3,038,427	247,866	47,027	185,975
Receipts not reported.....	1,746	9,835	-	-	2367	743	278	8,136	-	-	1,866	127
Wholesale Trade												
Total.....	50,456	14,693,198	14,564,794	2,458,894	700,551	1,081,772	42,017	13,818,440	13,702,947	2,327,551	744,454	983,497
Under \$10,000.....	7,514	39,617	32,286	16,367	1,742	7,176	4,377	26,287	20,588	12,540	8,394	2,535
\$10,000 under \$20,000.....	3,635	56,192	53,590	27,619	9,154	7,817	2,725	43,274	40,730	23,110	12,010	4,977
\$20,000 under \$30,000.....	3,145	80,610	77,814	40,261	16,823	9,606	2,572	65,888	63,242	36,456	18,323	8,171
\$30,000 under \$50,000.....	5,446	219,160	212,559	113,290	42,757	18,758	4,605	183,721	179,368	100,847	44,768	14,313
\$50,000 under \$100,000.....	7,760	578,836	572,245	228,594	78,600	41,485	6,664	500,424	494,418	206,042	85,301	34,284
\$100,000 under \$200,000.....	7,855	1,155,275	1,141,372	308,635	106,640	98,274	7,318	1,082,962	1,069,382	294,738	109,372	88,298
\$200,000 under \$500,000.....	8,434	2,700,285	2,674,779	600,373	175,765	253,148	7,877	2,517,375	2,495,873	572,510	183,306	223,301
\$500,000 under \$1,000,000.....	3,213	2,258,832	2,240,282	369,723	100,637	176,913	3,026	2,129,023	2,111,754	354,964	103,286	166,112
\$1,000,000 under \$5,000,000.....	2,607	5,008,110	4,974,726	586,646	136,003	308,595	2,468	4,730,374	4,699,006	561,259	142,922	289,863
\$5,000,000 or more.....	271	2,592,328	2,585,141	167,386	36,177	159,939	265	2,535,535	2,528,586	165,085	36,319	151,638
Receipts not reported.....	576	3,953	-	-	2663	61	(3)	(3)	-	-	(3)	(3)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts	Business receipts	Gross profit (less loss)	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Total receipts	Business receipts	Gross profit (less loss)	Net profit	Inventory, end-of-year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
<u>Retail Trade</u>												
Total.....	241,170	25,143,176	24,882,099	6,271,573	1,691,775	2,917,350	200,611	22,933,689	22,700,007	5,806,858	1,796,234	2,601,614
Under \$10,000.....	27,569	141,881	130,966	46,343	2,894	34,181	15,313	87,242	80,089	35,603	17,428	18,198
\$10,000 under \$20,000.....	24,974	375,888	370,725	133,288	33,529	64,999	18,535	280,045	276,328	108,735	45,540	43,730
\$20,000 under \$30,000.....	22,818	577,166	569,078	193,833	58,811	77,888	18,411	466,151	459,031	165,616	67,701	61,039
\$30,000 under \$50,000.....	38,311	1,528,291	1,512,772	504,427	160,533	209,452	32,877	1,315,875	1,302,235	451,598	174,699	173,497
\$50,000 under \$100,000.....	56,017	4,054,754	4,020,420	1,193,686	380,909	500,490	50,402	3,658,381	3,627,492	1,101,840	398,611	444,877
\$100,000 under \$200,000.....	42,097	5,876,740	5,831,282	1,575,359	452,542	715,092	38,573	5,381,982	5,341,031	1,463,814	470,247	654,051
\$200,000 under \$500,000.....	22,784	6,833,153	6,766,033	1,564,190	400,315	797,442	21,257	6,365,715	6,304,106	1,477,600	411,739	733,087
\$500,000 under \$1,000,000.....	3,918	2,683,127	2,652,031	514,818	108,080	266,877	3,605	2,470,486	2,441,760	482,116	111,778	241,442
\$1,000,000 under \$5,000,000.....	1,515	2,581,335	2,549,195	463,536	83,965	216,306	1,425	2,424,919	2,395,474	440,183	86,867	198,586
\$5,000,000 or more.....	56	485,491	479,597	82,093	10,203	33,941	55	478,334	472,461	79,753	10,211	32,985
Receipts not reported.....	1,111	5,350	-	-	26	682	(3)	(3)	-	-	(3)	(3)
Food, total.....	40,261	5,594,141	5,569,178	1,003,110	283,208	283,871	34,766	5,192,630	5,170,334	941,294	297,372	257,063
Under \$10,000.....	2,669	14,313	13,774	3,335	201	2,310	1,501	8,858	8,498	2,802	1,537	1,158
\$10,000 under \$20,000.....	2,730	40,718	40,482	10,198	3,741	3,295	2,155	32,801	32,618	8,644	4,404	2,909
\$20,000 under \$30,000.....	3,200	81,356	80,446	18,731	6,095	5,833	2,608	66,421	65,686	16,346	6,743	4,852
\$30,000 under \$50,000.....	5,507	222,465	221,399	49,055	17,798	15,343	4,636	188,250	187,416	43,035	19,369	11,355
\$50,000 under \$100,000.....	10,135	739,859	737,645	146,660	54,853	41,727	8,985	654,858	652,875	134,987	58,641	35,262
\$100,000 under \$200,000.....	8,994	1,260,922	1,255,859	234,051	76,977	64,974	8,322	1,164,763	1,160,518	218,798	79,659	59,529
\$200,000 under \$500,000.....	5,420	1,629,017	1,622,527	275,761	72,918	80,841	5,129	1,540,230	1,534,335	262,106	74,696	75,993
\$500,000 under \$1,000,000.....	1,005	689,047	686,560	113,054	24,249	29,225	945	648,368	646,021	106,808	25,020	26,996
\$1,000,000 under \$5,000,000.....	431	756,832	752,811	127,757	23,695	32,492	415	728,577	724,692	123,260	24,051	31,227
\$5,000,000 or more.....	11	158,300	157,675	24,508	3,134	7,699	11	158,300	157,675	24,508	3,134	7,699
Receipts not reported.....	(3)	(3)	-	-	(3)	(3)	(3)	(3)	-	-	(3)	(3)
General merchandise, total.....	11,416	1,172,710	1,155,181	307,067	79,867	226,149	9,447	1,084,213	1,068,633	285,859	84,967	203,841
Under \$10,000.....	1,463	6,920	5,374	569	93	2,963	732	4,120	3,667	1,538	784	1,445
\$10,000 under \$20,000.....	909	14,068	13,893	3,968	935	4,169	652	10,101	9,933	2,737	1,251	2,541
\$20,000 under \$30,000.....	1,123	28,576	28,185	7,235	1,825	9,192	846	21,624	21,359	6,159	2,387	7,431
\$30,000 under \$50,000.....	2,047	83,056	82,062	21,292	6,487	19,271	1,725	69,865	69,020	18,991	7,938	15,650
\$50,000 under \$100,000.....	2,853	207,827	206,101	55,891	17,771	49,675	2,655	193,886	192,328	52,134	18,536	45,503
\$100,000 under \$200,000.....	1,647	227,952	225,703	53,750	14,619	43,715	1,548	214,384	212,173	50,827	15,161	40,813
\$200,000 under \$500,000.....	1,133	345,242	338,881	90,927	24,544	61,004	1,061	324,045	317,802	83,603	25,077	57,261
\$500,000 under \$1,000,000.....	153	104,361	102,712	27,769	5,950	15,163	146	100,058	98,517	26,842	6,001	14,285
\$1,000,000 under \$5,000,000.....	86	142,549	140,114	41,394	7,419	19,796	80	133,971	131,678	38,756	7,608	17,711
\$5,000,000 or more.....	2	12,159	12,156	4,272	224	1,201	2	12,159	12,156	4,272	224	1,201
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and accessories, total..	15,247	1,474,277	1,453,992	479,290	125,807	357,718	12,871	1,357,571	1,339,051	446,143	133,224	322,540
Under \$10,000.....	1,444	8,163	7,557	2,771	153	3,749	930	5,459	5,076	2,433	1,173	2,777
\$10,000 under \$20,000.....	1,186	17,999	17,668	6,678	1,942	8,275	811	12,349	12,018	5,349	2,592	4,812
\$20,000 under \$30,000.....	1,246	30,906	30,791	9,775	2,448	12,332	929	23,050	22,957	7,835	3,146	7,789
\$30,000 under \$50,000.....	2,491	100,043	98,773	32,216	9,962	35,861	2,096	85,015	83,841	28,535	11,381	30,252
\$50,000 under \$100,000.....	4,314	312,473	309,310	98,207	31,094	90,264	3,859	280,981	278,089	90,266	32,900	81,669
\$100,000 under \$200,000.....	2,982	416,179	411,163	135,739	38,207	100,561	2,785	387,862	383,469	125,844	39,694	92,959
\$200,000 under \$500,000.....	1,319	383,768	377,945	125,487	30,130	72,793	1,245	363,901	358,493	119,580	30,354	69,634
\$500,000 under \$1,000,000.....	165	112,034	109,922	38,249	7,215	20,337	158	107,501	105,465	36,771	7,265	19,137
\$1,000,000 under \$5,000,000.....	58	86,840	85,355	28,636	4,599	13,128	57	85,581	84,135	27,998	4,613	13,093
\$5,000,000 or more.....	1	5,872	5,508	1,532	106	418	1	5,872	5,508	1,532	106	418
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment, total.....	14,413	1,434,984	1,408,818	462,858	129,223	297,626	12,073	1,313,117	1,288,618	429,159	136,899	229,937
Under \$10,000.....	1,549	7,382	6,468	2,358	513	3,066	937	5,098	4,283	1,823	930	2,182
\$10,000 under \$20,000.....	1,335	20,335	20,115	8,537	2,921	5,770	1,029	15,828	15,609	7,275	3,453	4,643
\$20,000 under \$30,000.....	1,272	32,585	31,970	11,861	3,738	7,277	935	24,198	23,625	9,607	4,366	4,641
\$30,000 under \$50,000.....	2,420	86,264	85,446	34,141	12,191	18,232	1,982	77,341	76,562	31,417	13,577	16,496
\$50,000 under \$100,000.....	3,493	251,187	246,321	82,512	23,897	46,804	3,038	220,077	215,456	74,970	25,791	39,526
\$100,000 under \$200,000.....	2,702	375,270	368,668	122,111	36,372	65,110	2,445	338,137	332,169	111,216	37,686	58,021
\$200,000 under \$500,000.....	1,523	439,265	432,335	136,068	36,647	76,984	1,461	421,011	414,287	131,139	37,852	72,621
\$500,000 under \$1,000,000.....	209	141,886	138,469	40,055	8,652	22,618	197	133,897	130,627	37,649	8,871	20,812
\$1,000,000 under \$5,000,000.....	51	80,810	79,026	25,215	4,311	11,765	49	77,530	76,000	24,063	4,373	10,995
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Automotive dealers, total.....	16,799	4,243,204	4,179,442	600,059	134,586	443,410	12,883	3,737,293	3,680,837	542,267	147,758	379,767
Under \$10,000.....	1,721	10,432	7,501	2,075	431	3,613	792	5,806	3,833	1,499	1,296	1,274
\$10,000 under \$20,000.....	1,345	19,900	19,664	5,766	1,287	5,516	831	12,219	12,079	4,626	2,226	2,704
\$20,000 under \$30,000.....	791	21,820	20,368	5,080	1,526	3,595	494	14,224	12,854	3,454	2,387	2,453
\$30,000 under \$50,000.....	1,351	53,996	52,852	13,263	3,855	9,050	990	39,108	38,280	11,510	4,868	5,657
\$50,000 under \$100,000.....	2,540	181,630	178,557	43,705	15,706	31,330	2,105	150,493	147,719	40,263	16,803	26,935
\$100,000 under \$200,000.....	2,722	400,909	396,820	70,483	19,320	54,517	2,306	337,738	334,174	63,658	21,689	45,354
\$200,000 under \$500,000.....	4,004	1,296,214	1,281,441	180,934	43,252	133,091	3,501	1,137,292	1,124,371	163,052	45,965	115,483
\$500,000 under \$1,000,000.....	1,369	953,879	940,545	116,738	22,923	92,891	1,202	839,291	827,236	104,247	24,844	79,936
\$1,000,000 under \$5,000,000.....	629	1,096,616	1,080,088	135,538	22,211	93,097	575	1,000,630	985,821	125,821	23,496	84,517
\$5,000,000 or more.....	29	205,475	201,606	26,477	3,392	16,410	28	198,318	194,470	24,137	3,400	15,454
Receipts not reported.....	258	2,333	-	-	683	300	(3)	(3)	-	-	(3)	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Gasoline service stations, total	31,256	2,389,034	2,378,588	535,739	166,080	107,948	26,011	2,147,926	2,138,244	494,685	174,615	97,821
Under \$10,000.....	2,087	12,585	11,867	2,961	836	1,849	1,187	7,611	6,982	2,386	1,551	1,200
\$10,000 under \$20,000.....	3,005	45,669	45,239	9,838	2,235	3,981	1,898	29,030	28,641	7,596	3,435	2,485
\$20,000 under \$30,000.....	3,248	82,004	81,763	17,816	4,726	4,778	2,432	61,172	60,949	14,609	6,159	3,793
\$30,000 under \$50,000.....	4,999	201,106	199,725	43,906	15,233	9,396	4,183	169,435	168,095	39,068	16,801	7,536
\$50,000 under \$100,000.....	10,136	738,721	736,045	163,756	60,681	28,683	9,259	676,826	674,331	153,556	63,020	26,788
\$100,000 under \$200,000.....	6,354	861,520	859,155	196,262	58,029	43,239	5,722	773,521	771,400	179,110	59,022	40,783
\$200,000 under \$500,000.....	1,279	347,538	345,682	79,954	19,980	12,424	1,226	333,033	331,249	77,369	20,103	11,798
\$500,000 under \$1,000,000.....	79	53,390	52,916	11,335	2,754	1,982	75	50,797	50,401	11,080	2,845	1,832
\$1,000,000 under \$5,000,000.....	29	46,501	46,196	9,911	1,679	1,606	29	46,501	46,196	9,911	1,679	1,606
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(³)	-	-	-	(³)	(³)	-	-	-	-	-	-
Eating and drinking places, total	49,191	2,447,117	2,423,154	1,143,317	252,998	62,160	39,945	2,200,057	2,178,120	1,030,365	270,766	54,753
Under \$10,000.....	8,246	42,636	41,817	18,519	759	1,998	4,508	26,155	25,547	12,126	4,557	1,225
\$10,000 under \$20,000.....	8,210	123,530	122,590	53,618	12,236	3,302	6,468	98,358	97,679	43,511	15,532	2,582
\$20,000 under \$30,000.....	7,143	178,171	175,436	78,512	23,544	4,729	6,150	153,650	151,242	68,106	25,646	3,990
\$30,000 under \$50,000.....	10,635	420,442	416,100	186,699	53,372	11,602	9,429	373,138	369,200	167,159	55,612	9,952
\$50,000 under \$100,000.....	9,438	652,143	645,579	300,755	74,886	16,525	8,582	594,502	588,419	273,667	76,926	15,022
\$100,000 under \$200,000.....	3,869	524,329	521,780	245,859	45,658	13,070	3,552	482,140	479,700	225,214	48,441	11,914
\$200,000 under \$500,000.....	1,167	338,645	335,890	173,538	28,615	7,598	1,080	313,196	310,498	159,680	29,544	6,843
\$500,000 under \$1,000,000.....	125	84,445	83,827	45,470	6,598	1,520	115	78,319	77,724	42,403	6,784	1,421
\$1,000,000 under \$5,000,000.....	40	61,462	60,643	33,201	6,641	1,079	39	59,427	58,439	31,353	6,667	1,067
\$5,000,000 or more.....	2	20,317	19,672	7,146	920	698	2	20,317	19,672	7,146	920	698
Receipts not reported.....	316	997	-	-	231	39	(³)	(³)	-	-	(³)	(³)
Building materials, total.....	5,553	926,161	914,102	228,510	61,665	155,250	4,730	860,776	850,666	213,286	65,828	140,061
Under \$10,000.....	535	2,418	1,988	943	338	1,092	297	1,700	1,047	732	640	250
\$10,000 under \$20,000.....	316	4,778	4,561	1,735	404	943	198	2,916	2,791	1,443	471	471
\$20,000 under \$30,000.....	356	9,230	9,133	3,008	1,114	3,571	316	8,372	8,276	2,658	1,193	3,125
\$30,000 under \$50,000.....	633	25,474	25,369	9,493	4,438	5,837	613	24,487	24,382	9,300	4,527	5,611
\$50,000 under \$100,000.....	995	76,175	75,156	23,956	6,542	18,817	837	64,187	63,274	21,193	7,377	13,841
\$100,000 under \$200,000.....	1,273	183,496	180,738	49,985	11,077	33,423	1,153	166,035	164,292	45,451	12,637	30,621
\$200,000 under \$500,000.....	1,123	359,214	355,370	82,485	23,234	55,496	1,066	338,624	335,192	77,808	23,721	52,198
\$500,000 under \$1,000,000.....	200	134,640	132,832	30,393	7,773	18,449	189	126,631	125,014	28,704	8,036	16,624
\$1,000,000 under \$5,000,000.....	60	104,572	103,255	21,104	5,765	15,211	58	102,002	100,698	20,589	5,780	14,909
\$5,000,000 or more.....	3	25,822	25,700	5,408	1,160	2,411	3	25,822	25,700	5,408	1,160	2,411
Receipts not reported.....	(³)	(³)	-	-	(³)	-	-	-	-	-	-	-
Hardware and farm equipment, total.....	11,819	1,444,555	1,422,463	305,305	85,038	439,192	9,786	1,292,472	1,273,999	280,618	92,514	384,096
Under \$10,000.....	573	3,409	3,127	751	227	2,502	(³)	(³)	(³)	(³)	(³)	(³)
\$10,000 under \$20,000.....	909	13,703	13,358	4,131	486	10,342	573	8,629	8,417	3,072	1,143	7,292
\$20,000 under \$30,000.....	732	18,309	18,216	5,421	1,943	10,007	652	16,328	16,274	5,316	2,406	9,012
\$30,000 under \$50,000.....	2,215	90,974	88,839	25,797	8,745	33,337	1,820	76,118	74,197	23,199	9,957	27,237
\$50,000 under \$100,000.....	2,748	205,348	203,120	54,920	17,885	71,284	2,432	182,610	181,432	50,277	18,990	62,365
\$100,000 under \$200,000.....	2,545	366,912	361,425	83,127	24,076	111,635	2,249	328,394	323,252	76,707	25,918	99,723
\$200,000 under \$500,000.....	1,812	549,373	541,713	99,061	24,290	155,896	1,629	492,013	485,709	90,714	25,655	136,449
\$500,000 under \$1,000,000.....	210	139,214	137,058	23,806	5,931	32,441	200	132,767	130,732	23,107	6,031	30,310
\$1,000,000 under \$5,000,000.....	35	56,947	55,607	8,291	1,895	11,722	33	54,207	52,975	7,785	2,169	10,888
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(³)	(³)	-	-	(³)	(³)	(³)	(³)	-	-	(³)	-
Drug stores and proprietary stores, total.....	9,311	1,272,341	1,263,259	413,607	140,362	203,996	8,608	1,225,447	1,216,586	400,922	142,364	194,328
Under \$10,000.....	277	1,869	1,612	791	301	1,065	573	9,078	8,624	2,895	1,570	2,731
\$10,000 under \$20,000.....	336	4,962	4,711	1,136	254	1,980	652	16,328	16,274	5,316	2,406	9,012
\$20,000 under \$30,000.....	237	5,828	5,818	1,703	601	1,465	652	26,082	25,900	8,374	3,790	6,301
\$30,000 under \$50,000.....	751	29,842	29,639	9,419	3,598	7,112	2,118	163,873	162,718	54,850	22,436	28,974
\$50,000 under \$100,000.....	2,296	176,116	174,951	58,374	22,355	30,982	2,118	163,873	162,718	54,850	22,436	28,974
\$100,000 under \$200,000.....	3,817	542,561	539,871	180,471	65,095	90,084	3,738	529,354	526,705	176,096	65,302	87,335
\$200,000 under \$500,000.....	1,467	412,734	409,301	131,978	41,508	56,515	1,420	400,661	397,289	129,544	42,572	54,708
\$500,000 under \$1,000,000.....	95	61,388	60,743	19,465	4,461	9,029	92	59,358	58,737	18,893	4,470	8,669
\$1,000,000 under \$5,000,000.....	13	21,329	21,109	6,279	1,200	2,969	13	21,329	21,109	6,279	1,200	2,969
\$5,000,000 or more.....	2	15,712	15,504	3,991	1,024	2,641	2	15,712	15,504	3,991	1,024	2,641
Receipts not reported.....	(³)	-	-	-	(³)	(³)	-	-	-	-	-	-
Liquor stores, total.....	5,414	575,123	571,307	123,876	51,299	65,030	4,891	552,705	548,939	119,709	52,837	61,434
Under \$10,000.....	198	1,046	918	270	62	218	(³)	(³)	(³)	(³)	(³)	(³)
\$10,000 under \$20,000.....	514	7,812	7,788	2,299	776	1,309	399	5,766	5,742	1,944	1,077	864
\$20,000 under \$30,000.....	415	10,651	10,541	2,895	870	2,020	297	7,457	7,349	2,292	1,102	1,257
\$30,000 under \$50,000.....	712	28,492	28,341	8,174	2,572	3,507	593	24,173	24,056	6,998	2,817	2,963
\$50,000 under \$100,000.....	1,404	100,666	100,343	23,613	10,805	10,229	1,384	98,878	98,555	23,462	11,054	10,093
\$100,000 under \$200,000.....	1,445	195,381	193,773	42,947	18,749	22,576	1,386	188,145	186,539	41,669	19,015	21,186
\$200,000 under \$500,000.....	645	179,519	178,103	35,246	14,961	19,524	640	178,434	177,022	34,986	15,001	19,464
\$500,000 under \$1,000,000.....	47	32,588	32,546	5,432	1,961	3,618	43	29,997	29,955	5,089	2,000	3,361
\$1,000,000 under \$5,000,000.....	14	18,968	18,954	3,000	672	2,029	14	18,968	18,954	3,000	672	2,029
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(³)	-	-	-	(³)	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Total.....	185,173	4,745,143	4,217,032	4,022,333	1,201,105		137,648	4,201,259	3,732,150	3,560,049	1,398,489	
Under \$10,000.....	113,884	383,754	340,732	337,207	72,454		80,200	301,416	265,055	262,463	134,040	
\$10,000 under \$20,000.....	25,660	363,607	336,210	329,767	119,196		22,307	316,841	294,076	288,336	139,055	
\$20,000 under \$30,000.....	13,171	322,934	292,724	285,707	104,820		11,645	285,187	258,220	252,194	118,368	
\$30,000 under \$50,000.....	11,015	427,681	385,357	370,841	151,705		9,849	383,810	345,371	332,026	163,220	
\$50,000 under \$100,000.....	8,807	605,359	535,899	507,089	185,041		7,907	540,713	481,663	454,525	206,398	
\$100,000 under \$200,000.....	4,007	557,595	511,281	473,659	171,500		3,545	497,855	456,633	421,540	184,213	
\$200,000 under \$500,000.....	2,019	603,450	543,715	481,739	124,304		1,613	470,241	421,089	372,013	146,331	
\$500,000 under \$1,000,000.....	320	218,598	181,748	166,031	58,588		285	194,839	161,822	146,830	63,481	
\$1,000,000 under \$5,000,000.....	264	534,274	463,245	450,761	106,933		243	489,423	428,802	417,292	114,325	
\$5,000,000 or more.....	55	727,891	626,121	619,532	128,338		54	720,934	619,419	612,830	129,058	
Receipts not reported.....	5,971	-	-	-	21,774		-	-	-	-	-	
<u>Security and Commodity Brokers, Dealers, Exchanges, and Services</u>												
Total.....	4,834	1,302,761	1,108,265	1,107,937	302,991		3,697	1,255,656	1,071,725	1,071,397	323,241	
Under \$10,000.....	1,806	4,956	3,481	3,472	2,669		1,523	4,554	3,186	3,177	3,167	
\$10,000 under \$20,000.....	463	6,949	5,873	5,873	3,803		378	5,749	4,973	4,973	4,156	
\$20,000 under \$30,000.....	309	7,839	6,538	6,538	3,226		270	6,848	5,579	5,579	3,595	
\$30,000 under \$50,000.....	243	8,985	7,885	7,566	4,530		238	8,784	7,703	7,384	4,615	
\$50,000 under \$100,000.....	404	29,044	20,408	20,408	5,169		342	24,483	18,079	18,079	12,470	
\$100,000 under \$200,000.....	400	58,290	54,152	54,152	30,424		339	51,346	49,888	49,888	32,916	
\$200,000 under \$500,000.....	296	87,700	71,004	71,004	42,231		280	83,437	68,221	68,221	42,509	
\$500,000 under \$1,000,000.....	124	83,832	67,818	67,818	18,691		115	77,334	63,240	63,240	20,569	
\$1,000,000 under \$5,000,000.....	171	368,535	324,511	324,511	80,836		164	353,447	310,963	310,963	84,171	
\$5,000,000 or more.....	49	646,631	546,595	546,595	114,353		48	639,674	539,893	539,893	115,073	
Receipts not reported.....	569	-	-	-	2,941		-	-	-	-	-	
<u>Real Estate</u>												
Total.....	141,198	2,452,515	2,217,560	2,145,144	546,003		102,648	2,013,369	1,813,977	1,750,447	695,250	
Under \$10,000.....	89,768	327,841	301,309	299,162	51,722		61,212	253,102	231,178	229,635	101,606	
\$10,000 under \$20,000.....	20,892	292,774	271,895	269,350	91,915		18,021	252,781	234,854	232,440	104,290	
\$20,000 under \$30,000.....	9,949	243,939	221,757	218,324	67,319		8,560	209,830	190,815	187,819	79,967	
\$30,000 under \$50,000.....	7,879	303,752	270,860	265,424	90,456		6,818	264,192	234,849	229,633	101,648	
\$50,000 under \$100,000.....	5,691	388,271	342,848	330,810	98,710		4,859	328,559	291,222	280,856	112,665	
\$100,000 under \$200,000.....	2,514	345,341	316,761	304,228	82,886		2,133	295,696	269,528	265,995	93,081	
\$200,000 under \$500,000.....	1,259	371,644	337,245	314,700	43,927		915	295,187	232,577	214,817	65,153	
\$500,000 under \$1,000,000.....	103	69,446	62,394	54,675	11,575		85	58,018	52,698	45,704	13,917	
\$1,000,000 under \$5,000,000.....	52	98,607	82,130	78,110	15,757		44	81,104	65,895	62,187	17,336	
\$5,000,000 or more.....	1	10,900	10,361	10,361	5,587		1	10,900	10,361	10,361	5,587	
Receipts not reported.....	3,090	-	-	-	213,851		-	-	-	-	-	
SERVICES												
Total.....	160,498	9,166,991	9,043,783	7,477,160	2,963,591	166,677	134,487	8,538,793	8,437,534	7,026,047	3,069,883	148,002
Under \$10,000.....	43,053	209,633	198,166	170,167	38,663	9,260	29,636	160,899	152,415	131,834	64,659	5,413
\$10,000 under \$20,000.....	28,049	418,406	408,680	340,629	125,367	8,016	23,962	359,815	350,750	291,569	135,995	6,903
\$20,000 under \$30,000.....	18,787	469,480	461,190	372,972	139,207	16,209	16,401	410,197	402,707	327,518	151,452	14,341
\$30,000 under \$50,000.....	22,238	880,421	869,386	707,157	287,616	17,899	20,348	806,643	797,350	652,486	294,476	15,521
\$50,000 under \$100,000.....	25,478	1,833,530	1,810,283	1,504,632	657,699	32,184	24,006	1,725,493	1,706,368	1,429,821	666,883	27,545
\$100,000 under \$200,000.....	13,749	1,905,973	1,884,437	1,587,537	718,851	28,398	13,094	1,805,518	1,792,978	1,524,501	730,435	26,838
\$200,000 under \$500,000.....	5,703	1,681,743	1,669,144	1,418,791	552,993	39,596	5,469	1,612,134	1,600,416	1,365,280	558,803	37,743
\$500,000 under \$1,000,000.....	882	601,164	595,409	480,655	162,273	6,729	815	555,010	546,667	446,667	168,719	6,103
\$1,000,000 under \$5,000,000.....	450	801,758	794,343	616,910	204,651	7,493	424	751,857	744,858	584,546	208,062	6,836
\$5,000,000 or more.....	36	356,117	352,745	277,710	86,566	759	34	343,048	339,677	271,825	87,223	759
Receipts not reported.....	2,073	8,766	-	-	210,295	134	298	8,179	-	-	3,176	-
<u>Hotels, Rooming Houses, Camps, and Other Lodging Places</u>												
Total.....	15,085	580,482	559,757	454,714	39,995	7,452	10,261	458,398	443,280	365,504	67,179	5,756
Under \$10,000.....	5,508	25,288	24,549	23,348	2508	182	2,867	14,663	14,324	13,699	3,626	145
\$10,000 under \$20,000.....	3,214	49,541	46,559	42,417	6,551	273	2,418	38,123	35,294	31,854	8,532	239
\$20,000 under \$30,000.....	1,671	42,686	41,127	34,992	3,968	501	1,236	32,241	30,709	26,377	6,803	391
\$30,000 under \$50,000.....	1,878	74,079	72,410	61,844	8,847	887	1,522	60,542	59,007	51,191	10,114	485
\$50,000 under \$100,000.....	1,611	113,516	106,994	87,576	14,180	1,703	1,391	96,598	93,513	78,607	16,377	1,259
\$100,000 under \$200,000.....	565	76,238	75,106	59,487	3,961	1,303	461	60,290	59,451	47,266	8,679	1,183
\$200,000 under \$500,000.....	263	81,153	79,555	65,289	3,115	1,164	221	68,915	66,915	56,299	5,673	1,030
\$500,000 under \$1,000,000.....	69	48,234	47,062	35,214	770	449	44	30,963	30,332	23,326	2,757	287
\$1,000,000 under \$5,000,000.....	25	49,661	49,081	32,264	1,603	608	19	36,842	36,421	24,662	2,748	412
\$5,000,000 or more.....	3	17,796	17,314	12,283	1,468	325	3	17,796	17,314	12,283	1,468	325
Receipts not reported.....	278	2,290	-	-	23,960	57	(3)	(3)	-	-	(3)	-
<u>Personal Services</u>												
Total.....	33,490	1,170,394	1,157,625	855,720	223,810	28,929	27,991	1,078,782	1,066,717	784,611	234,172	26,354
Under \$10,000.....	11,363	61,355	59,787	53,773	17,660	963	8,331	48,915	47,458	42,612	21,382	814
\$10,000 under \$20,000.....	7,751	113,060	112,019	98,349	34,669	1,727	6,565	96,009	95,020	83,472	36,831	1,232
\$20,000 under \$30,000.....	4,446	109,028	108,817	87,974	24,720	2,389	3,886	94,842	94,842	77,776	25,652	1,728
\$30,000 under \$50,000.....	3,951	153,817	151,559	119,789	34,386	4,524	3,629	141,577	139,483	110,766	35,886	4,035
\$50,000 under \$100,000.....	3,527	250,607	249,260	180,430	44,597	5,813	3,307	233,721	232,400	167,637	45,366	5,522
\$100,000 under \$200,000.....	1,680	226,979	222,679	156,624	39,730	6,669	1,641	222,098	218,048	152,632	40,188	6,525
\$200,000 under \$500,000.....	570	157,488	156,250	101,878	20,234	3,852	534	147,659	146,451	94,999	20,507	3,554
\$500,000 under \$1,000,000.....	73	47,917	47,593	26,618	3,800	1,392	70	45,640	45,334	25,708	3,829	1,363
\$1,000,000 under \$5,000,000.....	29	50,030	49,561	30,285	4,312	1,592	28	48,133	47,681	29,009	4,329	1,581
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(3)	(3)	-	-	(3)	(3)	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Personal Services												
Laundries, laundry services, and cleaning and dyeing plants, total	13,614	600,761	596,875	436,903	77,021	9,139	10,775	545,558	542,156	394,116	83,226	8,244
Under \$10,000.....	3,441	18,084	17,725	16,202	1,190	109	1,938	11,426	11,141	9,976	3,245	92
\$10,000 under \$20,000.....	3,163	46,530	46,130	39,723	7,512	411	2,471	36,315	35,964	30,525	9,083	234
\$20,000 under \$30,000.....	2,068	51,349	51,261	41,927	9,982	347	1,805	44,721	44,633	37,137	10,263	347
\$30,000 under \$50,000.....	1,944	76,564	73,948	58,335	12,789	752	1,721	65,641	65,089	52,357	14,165	267
\$50,000 under \$100,000.....	1,725	119,715	119,432	89,218	16,814	717	1,621	111,880	111,597	82,874	17,116	717
\$100,000 under \$200,000.....	830	109,070	108,032	78,914	12,708	2,626	811	106,255	105,458	76,340	13,082	2,626
\$200,000 under \$500,000.....	365	103,509	102,950	67,368	10,105	2,127	334	95,554	95,016	61,877	10,305	1,951
\$500,000 under \$1,000,000.....	55	37,092	36,850	19,889	2,457	1,052	52	34,815	34,591	18,979	2,486	1,023
\$1,000,000 under \$5,000,000.....	23	40,848	40,547	25,327	3,464	998	22	38,951	38,667	24,051	3,481	987
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-
Photographic studios, including commercial photography, total	1,451	62,646	62,216	40,435	12,312	1,729	1,208	55,728	55,311	35,717	13,102	1,227
Under \$10,000.....	554	2,152	2,117	1,566	347	72	435	1,998	1,965	1,473	686	72
\$10,000 under \$20,000.....	415	8,592	8,565	6,068	1,884	604	356	7,155	7,128	5,203	1,971	248
\$20,000 under \$30,000.....	277	15,630	15,621	10,541	2,722	494	217	12,177	12,170	8,169	3,013	470
\$30,000 under \$50,000.....	201	33,218	32,873	20,814	7,167	475	196	31,344	31,008	19,426	7,240	353
\$50,000 under \$100,000.....	3	1,805	1,801	463	140	26	3	1,805	1,801	463	140	26
\$100,000 under \$200,000.....	1	1,249	1,239	983	52	58	1	1,249	1,239	983	52	58
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools, total.....	11,489	182,471	181,218	162,709	61,417	982	10,061	166,431	165,228	147,977	62,731	896
Under \$10,000.....	5,488	31,974	31,464	29,267	14,216	255	4,632	28,088	27,602	25,891	14,770	203
\$10,000 under \$20,000.....	3,283	47,037	46,546	44,016	21,498	168	2,947	42,393	41,901	39,425	21,734	164
\$20,000 under \$30,000.....	1,409	33,557	33,505	29,534	10,201	165	1,270	30,084	30,055	26,806	10,494	135
\$30,000 under \$50,000.....	771	28,527	28,498	27,218	8,020	128	712	26,445	26,416	25,136	8,080	128
\$50,000 under \$100,000.....	473	33,171	33,031	26,303	6,549	181	455	31,216	31,076	24,348	6,703	181
\$100,000 under \$200,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	4	2,262	2,260	1,884	148	32	4	2,262	2,260	1,884	148	32
\$1,000,000 under \$5,000,000.....	1	1,205	1,205	1,205	122	-	1	1,205	1,205	1,205	122	-
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Business Services												
Total.....	15,944	754,813	742,511	485,814	146,073	16,829	12,372	706,658	697,437	456,249	158,980	12,362
Under \$10,000.....	6,532	27,826	24,791	21,217	1,782	3,524	4,212	20,627	18,831	16,293	8,463	1,067
\$10,000 under \$20,000.....	2,406	35,821	34,727	29,056	10,843	372	2,088	31,353	30,581	25,916	11,617	337
\$20,000 under \$30,000.....	1,627	41,139	39,384	33,887	14,880	617	1,468	37,249	35,506	30,655	15,892	481
\$30,000 under \$50,000.....	1,624	64,631	63,215	50,602	17,905	1,598	1,486	59,659	58,267	47,271	18,495	914
\$50,000 under \$100,000.....	1,791	128,228	127,520	93,120	27,593	2,061	1,667	118,493	117,807	87,687	28,580	1,265
\$100,000 under \$200,000.....	873	124,422	122,567	83,749	31,164	2,806	834	117,529	117,057	81,003	31,405	2,806
\$200,000 under \$500,000.....	407	125,379	124,842	76,531	17,982	2,518	380	118,215	117,686	71,830	18,233	2,177
\$500,000 under \$1,000,000.....	116	79,153	78,543	45,461	11,351	1,181	111	75,381	74,780	43,603	11,867	1,170
\$1,000,000 under \$5,000,000.....	65	116,055	115,078	50,787	14,122	2,345	65	116,055	115,078	50,787	14,122	2,345
\$5,000,000 or more.....	2	11,855	11,844	1,404	271	-	2	11,855	11,844	1,404	271	-
Receipts not reported.....	501	304	-	-	21,820	7	(3)	(3)	-	-	(3)	-
Automobile Repair Services, and Garages												
Total.....	18,460	770,081	761,242	376,125	119,706	58,197	16,065	690,591	682,840	335,519	124,617	53,154
Under \$10,000.....	4,019	22,326	21,035	13,970	5,694	1,255	3,109	18,501	17,630	12,331	6,409	1,013
\$10,000 under \$20,000.....	4,148	61,239	60,116	36,403	17,412	2,580	3,792	56,022	54,986	33,598	18,096	2,314
\$20,000 under \$30,000.....	2,814	70,158	69,493	37,136	17,614	2,962	2,556	63,962	63,404	34,181	17,885	2,724
\$30,000 under \$50,000.....	3,274	127,186	126,923	65,307	23,605	5,845	2,932	113,819	113,574	58,821	24,749	5,187
\$50,000 under \$100,000.....	2,432	171,826	169,922	82,574	24,473	11,339	2,175	152,124	150,459	72,370	25,287	9,158
\$100,000 under \$200,000.....	1,171	154,995	154,223	60,322	16,784	8,642	1,034	138,790	138,024	55,178	17,096	8,098
\$200,000 under \$500,000.....	443	127,934	125,626	61,951	12,822	24,094	411	116,094	113,909	53,628	13,109	2,197
\$500,000 under \$1,000,000.....	33	22,676	22,414	11,352	813	1,152	31	20,830	20,586	9,524	1,301	1,152
\$1,000,000 under \$5,000,000.....	7	11,517	11,490	7,110	470	322	6	10,292	10,268	5,888	550	311
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(3)	(3)	-	-	(3)	(3)	(3)	(3)	-	-	(3)	-
Repair Services, Except Automotive												
Total.....	10,612	307,268	305,371	159,485	64,354	24,764	9,203	298,196	296,373	155,084	65,615	23,688
Under \$10,000.....	4,093	18,086	17,765	11,524	4,822	2,122	2,987	14,958	14,710	10,052	5,596	1,573
\$10,000 under \$20,000.....	2,261	33,921	33,855	20,793	10,453	2,132	2,103	31,761	31,695	19,689	10,716	1,893
\$20,000 under \$30,000.....	1,296	31,973	31,830	18,574	8,267	2,460	1,211	29,962	29,820	17,502	8,324	2,323
\$30,000 under \$50,000.....	1,265	49,031	48,790	27,300	12,273	3,362	1,245	48,267	48,026	26,749	12,291	3,343
\$50,000 under \$100,000.....	1,247	92,823	91,888	44,053	17,925	7,832	1,227	91,814	90,879	43,851	18,069	7,700
\$100,000 under \$200,000.....	342	46,080	46,031	21,590	6,515	4,870	342	46,080	46,031	21,590	6,515	4,870
\$200,000 under \$500,000.....	74	20,580	20,492	9,708	2,661	1,023	74	20,580	20,492	9,708	2,661	1,023
\$500,000 under \$1,000,000.....	12	8,081	8,028	2,301	1,150	652	12	8,081	8,028	2,301	1,150	652
\$1,000,000 under \$5,000,000.....	1	1,620	1,619	317	140	-	1	1,620	1,619	317	140	-
\$5,000,000 or more.....	1	5,073	5,073	3,325	153	311	1	5,073	5,073	3,325	153	311
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 10.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit						Partnerships with net profit					
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Recreational Services												
Total.....	12,520	575,642	546,967	435,950	44,386	6,876	8,101	431,727	413,523	326,317	77,033	4,893
Under \$10,000.....	4,558	22,891	19,727	16,740	21,671	602	2,772	16,036	13,303	11,432	4,976	288
\$10,000 under \$20,000.....	2,166	31,176	30,260	24,931	1,176	606	1,448	21,107	20,238	16,401	5,089	569
\$20,000 under \$30,000.....	1,167	30,935	28,568	23,498	21,088	392	713	19,607	17,549	14,295	5,191	274
\$30,000 under \$50,000.....	1,681	67,965	65,623	52,412	9,486	822	1,285	51,432	50,550	39,258	11,536	696
\$50,000 under \$100,000.....	1,429	106,790	101,491	81,128	13,735	1,231	1,093	83,170	78,256	61,186	16,508	1,160
\$100,000 under \$200,000.....	549	88,149	80,522	61,333	7,414	1,424	411	59,354	58,786	45,593	11,179	937
\$200,000 under \$500,000.....	300	90,783	87,397	72,280	8,053	642	256	77,015	73,912	59,997	9,517	459
\$500,000 under \$1,000,000.....	64	42,742	41,830	34,771	1,403	530	44	28,700	27,923	22,015	2,714	214
\$1,000,000 under \$5,000,000.....	44	76,164	75,306	59,188	5,746	553	34	57,387	56,763	46,471	6,914	278
\$5,000,000 or more.....	3	17,087	16,243	9,669	3,239	18	3	17,087	16,243	9,669	3,239	18
Receipts not reported.....	559	960	-	-	23,107	56	(3)	(3)	-	-	(3)	-
Medical and Other Health Services												
Total.....	17,322	1,759,353	1,749,827	1,671,492	889,444	5,236	16,454	1,715,334	1,706,352	1,633,975	897,192	4,836
Under \$10,000.....	1,255	6,406	5,830	5,495	1,780	143	1,038	5,471	5,106	4,790	2,429	142
\$10,000 under \$20,000.....	1,127	16,662	16,589	15,500	6,439	79	988	14,514	14,441	13,412	6,575	79
\$20,000 under \$30,000.....	1,292	32,420	31,841	30,163	13,376	158	1,153	28,541	28,268	26,590	13,646	149
\$30,000 under \$50,000.....	2,182	86,996	86,316	81,767	44,992	273	2,143	85,426	84,752	80,412	44,994	273
\$50,000 under \$100,000.....	5,500	405,733	404,526	388,383	225,353	1,027	5,382	398,196	396,989	382,374	225,566	942
\$100,000 under \$200,000.....	4,260	585,863	582,942	563,803	321,829	2,326	4,161	571,789	568,868	552,744	323,580	2,104
\$200,000 under \$500,000.....	1,445	428,182	426,819	417,311	207,853	461	1,414	419,421	418,069	409,331	208,540	461
\$500,000 under \$1,000,000.....	127	86,435	85,904	82,004	33,707	328	123	84,078	83,556	80,013	35,401	259
\$1,000,000 under \$5,000,000.....	51	79,815	79,124	72,660	26,907	434	49	77,057	76,367	69,903	26,907	427
\$5,000,000 or more.....	3	30,841	29,936	14,406	9,554	-	3	30,841	29,936	14,406	9,554	-
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Offices of physicians and surgeons, total.....												
	8,172	861,565	859,752	838,845	508,735	1,529	7,935	854,040	852,231	831,533	510,705	1,529
Under \$10,000.....	395	1,613	1,459	1,459	651	-	316	1,432	1,282	1,282	801	-
\$10,000 under \$20,000.....	237	3,691	3,691	3,550	1,884	-	217	3,475	3,475	3,334	1,942	-
\$20,000 under \$30,000.....	322	8,056	8,056	8,056	4,254	-	302	7,559	7,559	7,559	4,293	-
\$30,000 under \$50,000.....	830	32,759	32,704	32,139	21,037	50	811	32,058	32,003	31,647	21,037	50
\$50,000 under \$100,000.....	3,114	232,835	232,319	228,843	151,926	83	3,095	231,486	230,970	227,494	151,926	83
\$100,000 under \$200,000.....	2,454	330,238	329,922	325,403	198,960	1,297	2,414	325,657	325,341	320,822	199,010	1,297
\$200,000 under \$500,000.....	742	207,303	206,711	204,607	114,727	41	742	207,303	206,711	204,607	114,727	41
\$500,000 under \$1,000,000.....	29	18,850	18,791	18,738	8,249	40	29	18,850	18,791	18,791	8,249	40
\$1,000,000 under \$5,000,000.....	7	10,107	10,057	9,819	4,902	18	7	10,107	10,057	9,819	4,902	18
\$5,000,000 or more.....	2	16,113	16,042	6,231	3,818	-	2	16,113	16,042	6,231	3,818	-
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-
Legal Services												
Total.....	20,123	1,742,520	1,727,658	1,699,990	991,207	863	18,947	1,719,758	1,704,985	1,677,317	993,243	863
Under \$10,000.....	2,195	10,286	10,081	9,999	3,947	5	1,621	8,953	8,781	8,699	5,333	5
\$10,000 under \$20,000.....	2,532	39,433	38,331	38,180	19,502	-	2,354	36,933	35,835	35,680	19,624	-
\$20,000 under \$30,000.....	2,492	61,602	60,771	60,427	34,769	9	2,413	59,579	58,761	58,417	34,866	9
\$30,000 under \$50,000.....	3,911	157,950	156,168	154,842	92,651	283	3,694	149,207	147,425	146,099	92,830	283
\$50,000 under \$100,000.....	4,852	344,875	342,442	340,224	206,592	7	4,793	340,748	338,315	336,097	206,592	7
\$100,000 under \$200,000.....	2,488	356,604	355,031	350,901	215,740	149	2,488	356,604	355,031	350,901	215,740	149
\$200,000 under \$500,000.....	1,196	350,477	349,720	343,996	194,746	178	1,190	349,035	348,278	342,554	194,747	178
\$500,000 under \$1,000,000.....	230	157,048	156,535	152,679	86,035	4	228	155,790	154,303	151,447	86,035	4
\$1,000,000 under \$5,000,000.....	122	222,063	220,672	217,213	118,562	228	121	220,744	219,353	215,894	118,562	228
\$5,000,000 or more.....	6	37,904	37,903	31,529	16,628	-	6	37,904	37,903	31,529	16,628	-
Receipts not reported.....	(3)	(3)	-	-	(3)	-	(3)	(3)	-	-	(3)	-
Engineering and Architectural Services												
Total.....	6,511	725,590	716,611	585,389	161,709	13,416	5,557	667,755	658,819	545,677	167,248	12,690
Under \$10,000.....	969	4,067	3,906	3,708	1,295	142	692	3,447	3,286	3,137	1,706	111
\$10,000 under \$20,000.....	856	12,981	12,957	12,647	4,663	17	677	10,227	10,203	10,000	5,227	10
\$20,000 under \$30,000.....	855	21,111	20,999	19,401	9,038	6,654	737	18,271	18,160	17,262	9,338	6,198
\$30,000 under \$50,000.....	949	38,052	37,859	36,106	15,942	15	909	36,845	36,652	34,899	15,990	15
\$50,000 under \$100,000.....	1,190	86,348	84,075	79,628	27,807	57	1,092	79,753	77,493	73,046	28,764	57
\$100,000 under \$200,000.....	826	113,100	111,866	101,046	32,169	59	727	99,441	98,212	88,912	32,508	23
\$200,000 under \$500,000.....	535	161,371	160,365	133,704	36,411	4,753	524	158,732	157,728	131,893	36,660	4,753
\$500,000 under \$1,000,000.....	104	73,226	71,939	56,996	11,778	775	98	69,895	68,612	55,671	12,199	736
\$1,000,000 under \$5,000,000.....	80	151,905	149,715	108,561	18,998	839	75	140,799	138,611	103,150	19,999	682
\$5,000,000 or more.....	8	63,243	62,930	33,592	4,193	105	6	50,174	49,862	27,707	4,850	105
Receipts not reported.....	(3)	(3)	-	-	(3)	-	(3)	(3)	-	-	(3)	-
Accounting, Auditing, and Bookkeeping Services												
Total.....	8,193	712,654	709,086	698,588	263,820	1,892	7,738	708,968	705,458	695,000	264,651	1,871
Under \$10,000.....	1,601	7,278	6,904	6,810	2,958	21	1,324	6,253	5,936	5,882	3,376	-
\$10,000 under \$20,000.....	1,173	18,188	17,270	16,996	10,680	11	1,133	17,613	16,695	16,421	10,690	11
\$20,000 under \$30,000.....	929	23,533	23,480	23,279	11,419	7	850	21,447	21,395	21,194	11,598	7
\$30,000 under \$50,000.....	1,325	52,551	52,309	51,297	25,553	15	1,325	52,551	52,309	51,297	25,553	15
\$50,000 under \$100,000.....	1,682	117,603	117,004	116,999	50,951	336	1,682	117,603	117,004	116,999	50,951	336
\$100,000 under \$200,000.....	916	124,168	124,109	120,938	41,396	78	916	124,168	124,109	120,938	41,396	78
\$200,000 under \$500,000.....	428	126,885	126,667	125,417	46,776	583	428	126,885	126,667	125,417	46,776	583
\$500,000 under \$1,000,000.....	48	31,767	31,705	30,435	10,601	235	48	31,767	31,705	30,435	10,601	235
\$1,000,000 under \$5,000,000.....	22	38,363	38,136	34,915	12,650	606	22	38,363	38,136	34,915	12,650	606
\$5,000,000 or more.....	10	172,318	171,502	171,502	51,060	-	10	172,318	171,502	171,502	51,060	-
Receipts not reported.....	(3)	-	-	-	(3)	-	-	-	-	-	-	-

¹For the industrial division "Finance, insurance, and real estate" the size distribution is by "Total receipts."²Loss.³No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See table 9 for complete list of industrial groups for active partnerships.

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	Number of partner- ships	Number of partners	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partner- ships	Number of partners	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
WHOLESALE AND RETAIL TRADE														
Total.....	253,244	582,891	38,848,313	38,475,953	8,619,949	2,683,290	3,813,781	50,578	115,182	3,225,567	3,183,909	623,003	154,178	436,114
Under \$2,000.....	51,379	113,514	2,072,477	2,046,925	488,768	47,126	268,166	32,735	73,160	1,256,912	1,244,824	273,733	23,134	167,452
\$2,000 under \$5,000.....	53,274	118,086	3,483,956	3,458,773	806,552	181,249	434,497	10,450	24,192	664,885	656,933	129,695	32,958	90,974
\$5,000 under \$10,000.....	62,946	139,080	6,201,491	6,134,680	1,472,450	337,486	637,486	4,676	11,196	550,705	543,130	99,015	31,785	75,791
\$10,000 under \$20,000.....	53,379	124,907	9,350,468	9,266,394	2,187,539	743,859	963,930	1,952	5,251	364,064	357,784	71,219	21,425	45,474
\$20,000 under \$50,000.....	26,897	68,452	10,142,434	10,033,094	2,256,112	786,058	927,315	562	1,814	248,441	243,406	34,347	17,529	23,741
\$50,000 under \$200,000.....	5,164	17,380	6,358,109	6,288,226	1,193,796	399,441	492,839	188	496	116,927	114,853	10,573	16,542	28,132
\$200,000 under \$500,000.....	183	1,177	898,166	888,765	142,231	50,772	40,426	13	67	19,863	19,346	2,628	3,771	4,499
\$500,000 or more.....	22	295	341,212	339,081	72,501	16,425	29,132	2	6	3,770	3,633	1,793	2,634	51
Wholesale Trade														
Total.....	42,017	103,032	13,818,440	13,702,947	2,327,551	744,454	983,497	8,439	20,118	874,758	861,847	131,312	43,903	98,275
Under \$2,000.....	6,547	14,975	355,942	349,288	67,459	5,548	29,035	4,963	11,320	227,228	224,824	43,512	3,437	21,160
\$2,000 under \$5,000.....	6,542	14,870	668,708	664,666	119,465	22,730	58,765	1,337	4,113	165,840	164,320	26,384	5,314	16,307
\$5,000 under \$10,000.....	8,283	19,037	1,188,423	1,176,699	221,048	60,595	77,504	1,111	2,672	160,807	157,681	21,180	7,523	19,135
\$10,000 under \$20,000.....	9,084	21,773	2,520,348	2,503,158	426,138	130,238	173,146	418	1,074	110,720	108,643	20,149	5,444	11,820
\$20,000 under \$50,000.....	8,792	22,794	4,327,108	4,290,209	764,023	267,760	298,936	191	596	131,189	128,748	12,297	5,757	9,575
\$50,000 under \$200,000.....	2,628	8,616	3,834,583	3,802,713	589,642	211,769	260,189	106	276	58,837	57,928	4,012	10,747	19,780
\$200,000 under \$500,000.....	126	787	698,585	692,276	94,679	35,365	63,871	11	61	16,367	16,070	1,975	3,047	2,447
\$500,000 or more.....	15	180	224,743	223,938	45,097	10,809	22,051	2	6	3,770	3,633	1,793	2,634	51
Retail Trade														
Total.....	200,611	454,865	22,933,689	22,700,007	5,806,858	1,796,234	2,601,634	40,559	90,912	2,209,487	2,182,092	464,011	104,459	315,736
Under \$2,000.....	43,221	94,955	1,627,745	1,610,052	400,104	40,111	225,819	26,945	58,898	991,413	982,029	221,179	19,130	139,636
\$2,000 under \$5,000.....	44,973	99,285	2,670,274	2,650,116	650,363	152,887	336,695	8,338	18,939	464,714	458,796	96,752	26,193	72,275
\$5,000 under \$10,000.....	52,086	114,253	4,686,228	4,653,432	1,177,556	378,117	525,280	3,411	7,769	364,110	359,762	72,416	23,125	50,519
\$10,000 under \$20,000.....	41,998	96,879	6,209,345	6,248,313	1,636,705	574,819	733,851	1,429	3,916	231,081	227,023	46,396	18,757	31,468
\$20,000 under \$50,000.....	16,493	41,664	5,188,286	5,122,911	1,346,651	471,287	563,254	359	1,190	111,041	108,656	21,524	11,334	13,673
\$50,000 under \$200,000.....	2,183	7,575	2,154,682	2,122,477	526,388	159,881	195,172	75	194	43,632	42,550	5,091	5,196	6,113
\$200,000 under \$500,000.....	50	339	180,460	177,563	41,687	13,516	14,462	2	6	3,496	3,276	653	724	2,052
\$500,000 or more.....	7	115	116,469	115,143	27,404	5,616	7,081	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable														
Total.....	10,616	24,994	2,096,184	2,072,999	485,540	142,602	228,670	1,580	4,152	141,322	139,970	27,680	5,816	22,103
Under \$2,000.....	1,611	3,584	88,790	87,585	21,205	1,467	13,312	827	1,942	38,271	37,971	9,042	567	6,656
\$2,000 under \$5,000.....	1,759	3,931	144,974	143,991	36,724	5,992	19,037	475	1,140	34,331	33,817	6,549	1,451	4,392
\$5,000 under \$10,000.....	2,577	5,700	326,840	324,564	73,846	19,628	34,702	154	761	25,788	25,687	5,419	1,137	6,137
\$10,000 under \$20,000.....	1,612	4,194	627,040	619,974	145,438	47,011	65,125	12	28	22,263	22,118	4,674	1,624	2,186
\$20,000 under \$50,000.....	353	1,189	368,844	363,036	77,766	27,811	37,478	7	26	6,211	6,002	526	438	493
\$50,000 under \$200,000.....	7	51	19,121	18,926	5,865	1,891	2,093	-	-	14,458	14,375	1,470	599	2,239
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total.....	137,648	570,074	4,201,259	3,732,150	3,560,049	1,398,489	Not applicable	47,525	184,166	543,884	484,882	462,234	197,384	Not applicable
Under \$2,000.....	60,895	217,886	261,019	241,078	249,958	47,792	34,166	34,166	120,674	162,849	148,532	97,403	19,898	18,675
\$2,000 under \$5,000.....	29,396	98,730	327,493	295,148	309,411	96,192	6,999	26,400	60,077	60,077	54,262	57,841	20,691	20,691
\$5,000 under \$10,000.....	19,579	63,883	420,947	386,131	406,753	140,836	3,989	3,989	15,056	58,246	51,168	56,352	23,636	23,636
\$10,000 under \$20,000.....	14,779	59,192	559,346	515,719	516,747	201,146	1,904	8,605	85,990	77,939	76,490	76,490	26,518	26,518
\$20,000 under \$50,000.....	9,548	35,658	703,395	628,333	553,918	292,286	277,917	893	5,830	61,599	53,730	61,577	26,538	26,538
\$50,000 under \$200,000.....	3,284	49,698	668,233	582,074	574,062	277,917	450	450	5,439	74,983	64,808	72,031	38,654	38,654
\$200,000 under \$500,000.....	395	1,443	356,851	315,771	357,814	114,651	113	113	2,036	25,050	21,466	25,050	31,619	31,619
\$500,000 or more.....	172	14,882	903,975	767,896	597,386	227,669	11	11	136	15,490	12,977	15,490	10,290	10,290
SERVICES														
Total.....	134,487	346,096	8,538,793	8,437,534	7,026,047	3,069,883	148,002	26,011	69,543	628,198	606,249	451,113	106,292	18,675
Under \$2,000.....	25,602	60,998	340,024	332,307	340,664	23,056	11,242	16,817	39,690	233,440	230,457	183,899	10,669	6,236
\$2,000 under \$5,000.....	24,463	55,576	500,952	493,559	347,652	83,917	4,873	4,873	11,508	106,110	103,213	70,247	17,262	17,262
\$5,000 under \$10,000.....	23,024	55,768	820,318	809,902	572,614	184,887	22,927	2,506	7,399	90,121	90,121	70,492	14,512	14,512
\$10,000 under \$20,000.....	22,024	55,768	1,190,542	1,175,542	870,663	327,554	30,186	1,011	3,775	72,917	67,797	48,378	14,119	14,119
\$20,000 under \$50,000.....	20,851	53,028	1,818,930	1,796,710	1,497,246	674,747	34,648	554	2,554	42,992	37,260	28,547	16,629	16,629
\$50,000 under \$200,000.....	13,947	48,002	2,565,556	2,538,912	2,315,212	1,213,487	30,204	226	4,404	46,106	45,068	31,269	23,447	23,447
\$200,000 under \$500,000.....	1,004	8,709	640,283	635,124	575,434	284,757	2,870	187	187	26,299	25,565	13,893	6,150	286
\$500,000 or more.....	250	6,337	661,775	655,478	609,562	277,478	637	4	26	6,913	6,850	4,388	3,504	184

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.--NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS--Continued

Industry and size of net profit or net loss	Partnerships with net profit					Partnerships without net profit					Inventory, end-of-year		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SERVICES--Continued													
Hotels, Rooming Houses, Camps, and Other Lodging Places													
Total.....	10,261	29,418	438,398	443,280	365,504	67,179	5,756	4,824	13,967	122,084	116,477	89,210	27,184
Under \$2,000.....	3,936	9,658	62,166	62,128	53,341	3,577	722	2,965	7,514	31,712	30,972	21,118	2,450
\$2,000 under \$5,000.....	2,951	8,049	85,237	85,365	87,240	9,844	965	953	2,240	12,721	12,650	9,878	432
\$5,000 under \$10,000.....	1,467	4,555	67,945	65,309	51,802	10,265	1,244	471	1,533	18,618	18,251	14,673	2,823
\$10,000 under \$20,000.....	1,213	4,886	86,905	73,487	71,487	16,345	1,280	278	1,017	22,669	19,740	12,163	3,021
\$20,000 under \$30,000.....	615	2,062	77,561	76,235	64,880	18,132	703	58	325	12,411	12,319	8,096	1,758
\$30,000 under \$40,000.....	69	426	46,540	45,278	32,439	5,766	442	88	1,290	14,686	13,982	11,090	2,822
\$40,000 under \$50,000.....	9	80	23,278	22,893	16,975	2,341	266	9	29	5,298	4,633	3,218	846
\$50,000 or more.....	1	2	6,766	6,468	5,340	909	134	2	19	3,969	3,930	2,974	110
Total.....	27,991	61,264	1,078,782	1,066,717	784,611	234,172	26,354	5,499	12,242	91,612	90,908	71,109	10,362
Under \$2,000.....	6,288	13,626	79,431	78,512	59,268	6,143	1,467	4,120	9,011	46,644	46,448	21,561	2,575
\$2,000 under \$5,000.....	6,924	14,825	130,111	129,375	97,586	24,043	3,296	890	2,015	17,989	17,874	13,880	862
\$5,000 under \$10,000.....	7,773	16,566	226,876	225,904	181,149	56,784	4,963	337	857	14,655	14,630	11,979	620
\$10,000 under \$20,000.....	4,700	10,468	261,320	258,367	192,360	63,483	5,903	132	300	11,339	10,882	8,462	420
\$20,000 under \$30,000.....	1,971	4,708	259,285	254,287	175,159	58,274	7,172	(2)	59	985	974	4,234	204
\$30,000 under \$40,000.....	326	986	103,774	102,496	67,375	22,439	3,285	-	-	-	-	-	469
\$40,000 under \$50,000.....	8	81	15,558	15,362	10,423	2,382	367	-	-	-	-	-	-
\$50,000 or more.....	1	4	2,427	2,414	1,291	624	1	-	-	-	-	-	-
Total.....	12,372	31,659	706,658	697,437	456,249	158,980	12,362	3,572	9,458	48,155	45,074	29,565	4,467
Under \$2,000.....	3,347	7,904	29,960	29,279	23,183	2,852	1,214	2,257	5,226	14,068	13,453	11,075	703
\$2,000 under \$5,000.....	2,498	5,619	41,219	39,474	28,013	8,244	973	615	1,382	10,930	10,224	4,755	1,357
\$5,000 under \$10,000.....	2,238	5,464	69,684	69,106	49,166	16,364	1,378	421	1,377	11,028	9,282	5,956	1,799
\$10,000 under \$20,000.....	2,359	5,506	138,795	137,112	92,985	33,139	2,619	156	993	9,290	9,282	5,459	1,386
\$20,000 under \$30,000.....	1,395	3,000	184,771	183,300	119,312	42,478	2,807	101	375	1,310	1,308	2,287	810
\$30,000 under \$40,000.....	498	2,910	188,107	185,253	109,696	40,014	2,844	21	43	611	607	94	-
\$40,000 under \$50,000.....	27	244	38,275	38,123	20,491	8,108	527	-	2	918	918	379	-
\$50,000 or more.....	10	269	15,847	15,790	13,403	7,781	-	-	-	-	-	-	-
Total.....	16,065	35,403	690,591	682,840	335,519	124,617	53,134	2,395	5,450	79,490	78,402	40,606	5,043
Under \$2,000.....	3,072	6,994	48,412	47,530	19,319	2,995	3,864	1,752	4,004	44,046	43,629	21,170	3,154
\$2,000 under \$5,000.....	4,195	8,816	103,205	102,424	49,386	14,531	5,136	446	999	19,535	19,092	6,996	1,309
\$5,000 under \$10,000.....	5,112	10,880	187,556	186,034	89,478	37,560	9,691	145	312	7,760	7,482	4,805	1,551
\$10,000 under \$20,000.....	2,815	6,296	196,448	195,395	91,306	38,876	10,510	30	67	4,833	4,829	4,366	318
\$20,000 under \$30,000.....	799	2,107	120,733	118,694	62,276	23,965	5,995	20	59	1,155	1,129	470	9
\$30,000 under \$40,000.....	72	290	34,237	32,763	23,754	6,690	17,958	1	4	1,225	1,222	1,222	11
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	1	5	936	918	487	-
\$50,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	9,203	19,572	298,196	296,273	155,084	65,615	23,688	1,409	2,970	9,072	8,998	4,401	1,076
Under \$2,000.....	2,592	5,396	26,495	26,230	13,432	2,106	2,455	1,191	2,492	6,209	6,135	3,652	713
\$2,000 under \$5,000.....	2,108	4,453	34,995	34,843	17,692	7,246	3,501	379	1,379	1,493	1,493	351	88
\$5,000 under \$10,000.....	2,280	4,708	62,861	62,544	35,224	16,466	3,941	-	99	1,370	1,370	398	275
\$10,000 under \$20,000.....	1,613	3,460	92,172	91,792	45,251	22,065	7,737	(2)	-	-	-	-	-
\$20,000 under \$30,000.....	584	1,466	64,211	63,542	35,245	15,154	5,059	-	-	-	-	-	-
\$30,000 under \$40,000.....	26	79	17,462	17,422	8,240	2,578	995	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total.....	16,454	45,797	1,715,334	1,706,352	1,633,975	897,192	4,836	868	2,791	44,019	43,475	37,517	7,748
Under \$2,000.....	910	2,235	21,259	20,822	17,646	865	97	482	1,236	21,275	21,229	20,271	252
\$2,000 under \$5,000.....	1,119	2,812	22,281	22,160	19,997	3,918	252	198	1,517	6,323	6,323	580	101
\$5,000 under \$10,000.....	1,123	2,508	43,103	42,947	39,292	8,548	272	71	375	7,207	6,914	6,557	555
\$10,000 under \$20,000.....	4,366	9,755	304,608	303,389	286,344	153,383	1,117	47	1,344	2,363	2,363	1,593	64
\$20,000 under \$30,000.....	6,570	19,050	978,699	976,180	956,627	572,177	2,169	44	293	4,672	4,672	1,637	229
\$30,000 under \$40,000.....	353	1,771	171,118	170,640	171,231	94,963	296	-	-	-	-	-	-
\$40,000 under \$50,000.....	36	1,288	81,348	79,810	62,208	34,071	139	1	2	665	656	656	5

See footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 11.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS--Continued

Industry and size of net profit or net loss	Partnerships with net profit						Partnerships without net profit							
	Number of partner-ships	Number of partners	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partner-ships	Number of partners	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
SERVICES—Continued														
Legal Services														
Total.....	18,947	54,811	1,719,758	1,704,985	1,677,317	993,243	863	1,176	2,881	22,762	22,673	22,673	2,036	-
Under \$2,000.....	812	1,854	7,933	7,423	7,296	549	5	899	2,148	19,674	19,618	19,618	436	-
\$2,000 under \$5,000.....	1,107	2,586	12,731	12,380	12,142	4,000	-	178	495	2,803	2,800	2,800	528	-
\$5,000 under \$10,000.....	1,878	4,206	33,892	32,971	32,130	13,554	9	59	139	240	210	210	482	-
\$10,000 under \$20,000.....	3,546	7,845	99,023	98,198	97,439	53,514	27	40	99	45	45	45	590	-
\$20,000 under \$50,000.....	6,396	15,051	364,811	360,400	354,450	215,850	257	-	-	-	-	-	-	-
\$50,000 under \$200,000.....	4,593	16,451	697,740	692,062	676,643	415,407	336	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	456	3,696	227,424	226,766	222,867	133,177	4	-	-	-	-	-	-	-
\$500,000 or more.....	159	3,122	276,224	274,785	274,350	157,192	225	-	-	-	-	-	-	-
Other Services														
Total.....	23,194	68,172	1,871,076	1,839,550	1,637,788	528,885	20,989	6,268	19,784	211,004	200,242	156,032	39,883	3,418
Under \$2,000.....	4,645	13,331	62,368	60,383	47,179	3,969	1,418	3,151	8,059	49,812	48,973	43,973	2,079	271
\$2,000 under \$5,000.....	3,561	8,364	71,173	69,538	52,596	12,071	1,145	1,415	3,481	34,269	32,757	26,122	4,202	541
\$5,000 under \$10,000.....	3,475	8,792	128,401	125,487	94,373	25,346	1,529	962	2,647	32,543	31,869	25,914	6,759	1,224
\$10,000 under \$20,000.....	4,801	12,549	229,374	225,270	197,205	70,885	1,616	350	1,065	23,274	21,531	16,565	4,781	622
\$20,000 under \$50,000.....	4,725	14,136	442,950	438,863	399,580	147,511	11,538	278	1,602	24,768	19,167	16,655	8,008	336
\$50,000 under \$200,000.....	1,793	7,810	498,997	487,458	440,438	148,416	2,175	102	2,774	24,912	24,585	17,206	10,753	150
\$200,000 under \$500,000.....	151	1,538	158,640	156,340	133,447	43,786	1,410	1	151	19,147	19,096	8,839	2,659	205
\$500,000 or more.....	43	1,652	279,173	276,211	252,970	76,901	158	1	5	2,279	2,264	758	642	69
NATURE OF BUSINESS NOT ALLOCABLE														
Total.....	8,543	20,682	244,921	241,133	137,923	56,481	13,769	3,722	10,367	24,231	23,972	7,555	14,920	7,280
Under \$2,000.....	3,580	8,951	24,180	23,590	11,579	2,785	2,956	2,958	8,281	10,256	10,143	4,696	1,627	1,760
\$2,000 under \$5,000.....	2,087	4,482	39,430	38,767	19,104	7,125	2,535	402	952	9,850	9,727	1,060	1,080	3,964
\$5,000 under \$10,000.....	1,564	3,651	49,313	48,802	24,213	11,013	2,911	277	872	1,328	1,285	540	2,066	849
\$10,000 under \$20,000.....	901	2,203	51,002	50,296	27,659	12,307	1,102	59	199	561	561	121	798	525
\$20,000 under \$50,000.....	277	706	40,083	39,835	19,809	7,483	3,232	(2)	40	494	494	1,482	664	-
\$50,000 under \$200,000.....	124	603	26,402	25,753	21,559	10,587	1,033	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	8	54	5,648	5,643	5,573	1,997	-	-	-	-	-	-	-	-
\$500,000 or more.....	2	32	8,863	8,447	8,447	3,184	-	6	23	1,762	1,762	1,762	8,685	182

1. Loss.

2. No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." See table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 12. -- INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Partnerships with and without net profit, by industry																
Item	Agriculture, forestry, and fisheries			Mining		Construction			Manufacturing					Transportation, communication, and sanitary services		
	All industries	Total agriculture, forestry, and fisheries	Farms and fisheries	Total mining	Crude petroleum and natural gas	Total construction	General contractors	Special trade contractors	Total manufacturing	Food and kindred products, including beverages	Apparel and other finished products, made from fabrics and similar materials	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical and transportation equipment	Total transportation, communication, and sanitary services	Motor freight transportation and warehousing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1 Number of partnerships.....	94,396	141,715	131,530	13,301	8,449	67,130	19,508	41,211	47,869	6,800	3,305	9,456	6,639	4,897	17,623	11,981
2 Number of partners.....	2,633,249	345,419	320,980	74,911	58,663	150,066	45,106	90,308	119,394	18,038	8,261	22,506	16,801	11,792	44,458	27,086
(Thousand dollars)																
3 Total receipts.....	78,406,071	4,412,813	3,672,798	986,837	546,745	7,874,934	4,334,987	3,008,113	7,756,708	2,007,628	1,020,601	1,048,350	509,867	519,387	1,119,613	783,062
4 Business receipts.....	77,046,643	4,307,393	3,576,420	956,740	520,700	7,788,135	4,272,882	2,987,864	7,702,613	1,998,118	1,017,032	1,036,465	506,704	513,844	1,105,980	773,203
5 Income from other partnerships, etc.....	50,564	3,677	5,298	1,774	1,718	7,720	7,077	573	1,085	164	15	464	66	60	63	27
6 Nonqualifying dividends.....	5,913	1,019	802	31	16	161	93	68	161	101	3	1	6	1	22	11
7 Interest.....	281,872	9,899	9,459	2,345	2,111	7,078	4,920	1,476	5,851	747	440	1,304	260	1,253	558	197
8 Rents.....	262,762	22,762	21,810	2,611	1,963	21,044	13,088	6,785	13,470	2,973	956	2,046	855	1,025	3,015	1,922
9 Royalties.....	22,190	14,033	14,033	7,391	6,885	51	45	5	1,699	14	11	252	338	863	2	9
10 Net farm profit.....	17,138	4,316	3,779	742	651	1,353	581	706	651	286	29	649	1	110	520	451
11 Net gain, sales other than capital assets.....	122,313	11,414	11,374	1,540	1,527	1,971	1,409	454	1,112	512	212	649	-	-	520	406
12 Other income.....	566,676	36,319	29,793	13,663	11,706	47,421	34,892	10,182	30,084	5,013	2,115	6,917	1,637	2,231	8,956	6,845
13 Total deductions.....	69,561,363	3,823,372	3,150,292	963,118	556,018	7,162,094	4,064,056	2,616,921	7,107,015	1,903,938	960,953	974,491	431,724	444,496	987,967	693,425
14 Cost of goods sold.....	47,162,367	1,227,814	798,623	462,503	248,238	5,559,971	3,351,529	1,847,923	5,335,354	1,507,124	785,330	685,527	266,324	304,067	277,601	158,103
15 Salaries and wages.....	6,738,407	413,354	365,362	58,080	26,124	453,445	150,217	269,359	487,336	136,057	11,967	63,736	53,465	36,639	231,568	164,477
16 Payments to partners.....	1,024,213	35,329	25,269	12,266	5,995	90,074	30,643	51,142	103,923	15,459	11,438	12,011	15,265	13,266	19,685	13,607
17 Rent paid.....	1,250,392	100,841	94,114	7,478	3,700	32,819	12,129	18,638	5,283	10,335	12,906	5,283	8,655	5,390	17,471	11,977
18 Interest paid.....	744,646	75,858	71,131	11,167	7,136	37,444	23,580	10,664	28,653	6,417	3,284	5,945	2,072	2,082	9,038	6,899
19 Taxes.....	1,285,649	101,237	94,302	22,643	14,044	90,987	41,775	42,802	117,600	18,865	13,814	19,403	7,866	8,841	34,529	27,982
20 Casualty losses.....	15,075	2,056	1,771	313	255	537	106	329	939	214	18	280	25	10	574	513
21 Bad debts.....	136,697	2,368	2,216	1,815	1,218	6,272	1,549	4,598	15,604	2,468	1,328	2,020	1,357	1,652	1,717	1,292
22 Repairs.....	654,375	148,020	132,451	18,260	6,277	68,930	37,782	26,103	55,277	15,350	2,177	16,925	2,841	2,720	44,892	38,191
23 Depreciation.....	2,102,722	311,464	286,141	91,315	55,543	234,451	141,113	74,946	172,564	40,073	8,236	39,400	15,391	17,267	75,029	58,176
24 Amortization.....	25,716	963	932	1,240	848	4,544	4,425	116	1,199	133	64	425	142	56	1,018	838
25 Depletion.....	119,634	4,077	3,653	67,675	50,130	1,148	1,148	618	10,701	110	4	9,802	764	333	703	615
26 Net farm loss.....	13,118	1,688	1,356	769	713	1,235	821	302	1,488	572	39	735	11	10	384	272
27 Net loss from other partnerships, etc.....	27,465	1,713	1,713	1,539	1,512	1,177	869	246	943	154	10	281	22	183	182	27
28 Net loss, sales other than capital assets.....	27,791	2,770	2,456	3,418	3,265	1,465	1,070	357	815	87	18	281	22	183	485	386
29 Other deductions.....	8,234,896	1,391,320	1,269,002	200,637	131,020	577,112	265,300	269,018	704,618	150,520	80,334	112,270	58,281	51,980	273,080	209,915
30 Gross profit (less loss) (4 less 14).....	29,884,276	3,077,579	2,777,827	494,237	272,462	2,228,164	921,353	1,140,141	2,367,259	490,994	231,702	350,938	240,380	209,777	828,379	615,100
31 Net profit (less loss) (3 less 13).....	8,844,708	589,441	522,506	25,719	29,273	712,840	270,931	391,192	649,693	103,690	59,648	73,859	78,143	74,891	131,646	89,637
Receipts not included above:																
32 Net short-term capital gain.....	56,888	5,818	5,680	275	203	1,446	459	874	1,519	97	71	1,035	8	111	700	586
33 Net long-term capital gain.....	634,649	94,814	92,087	12,172	8,657	22,645	18,798	2,932	31,045	3,344	398	19,666	1,129	2,886	8,820	4,584
34 Net gain under section 1231.....	177,711	39,405	38,092	8,119	7,290	16,442	13,326	1,516	23,498	877	740	18,342	983	792	966	812
Deductions not included above:																
35 Net short-term capital loss.....	21,841	1,082	1,072	16	16	92	39	15	211	16	13	38	5	31	180	180
36 Net long-term capital loss.....	15,976	1,817	1,724	303	264	468	172	275	1,388	351	77	435	16	133	248	211
37 Net loss under section 1231.....	10,395	841	827	352	196	644	256	378	370	177	1	52	91	20	167	105
38 Contributions.....	43,243	1,348	1,211	542	410	2,220	1,039	1,049	4,846	715	1,042	253	293	245	274	208
39 Compiled net profit (less loss).....	9,622,501	724,390	653,531	45,072	5,991	749,949	302,008	394,797	698,940	106,749	59,725	112,324	79,858	78,351	141,263	94,915

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 12. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Partnerships with and without net profit, by industry—Continued																	
Item	Wholesale and retail trade														Finance, insurance, and real estate		
	Total wholesale and retail trade	Wholesale trade	Retail trade												Total finance, insurance, and real estate	Security and commodity brokers, dealers, exchanges, and services	Real estate
			General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials	Hardware and farm equipment	Drug stores and proprietary stores	Liquor stores					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
1 Number of partnerships.....	303,822	50,456	241,170	40,261	11,416	15,247	14,413	16,759	31,256	49,191	5,553	11,819	9,311	5,414	185,173	4,834	141,198
2 Number of partners.....	698,073	123,150	545,777	92,796	27,227	35,080	33,711	38,799	66,561	108,505	13,367	27,160	21,880	11,989	754,240	37,949	475,393
(Thousands dollars)																	
3 Total receipts.....	42,073,880	14,693,198	25,143,176	5,594,141	1,172,710	1,474,277	1,434,984	4,243,204	2,389,034	2,447,117	926,161	1,444,555	1,272,341	575,123	4,745,143	1,302,761	2,452,515
4 Business receipts.....	41,659,862	14,564,794	24,832,099	5,569,178	1,155,181	1,453,992	1,408,418	4,179,442	2,378,988	2,423,154	914,102	1,422,463	1,263,259	571,307	4,217,032	1,108,265	2,217,560
5 Income from other partnerships, etc.	6,821	3,497	2,963	592	275	142	209	840	333	298	43	31	80	28	17,006	5,227	1,131
6 Nonqualifying dividends.....	1,177	203	94	609	69	18	118	13	11	10	10	99	22	-	2,989	1,781	762
7 Interest.....	29,518	8,591	19,769	825	1,448	1,049	2,785	5,217	2,061	512	1,936	2,226	311	115	216,283	115,566	42,295
8 Rents.....	83,058	18,723	57,370	10,861	4,050	4,542	3,007	7,336	2,974	8,599	3,953	4,097	2,542	705	25,260	921	66,489
9 Royalties.....	1,499	253	1,096	39	125	16	56	125	109	369	8	107	42	3	24,711	1,938	15,459
10 Net farm profit.....	7,395	2,067	3,851	633	806	6	198	222	283	24	9	723	46	416	1,639	63	1,379
11 Net gain, sales other than capital assets.....	5,526	1,128	4,028	351	87	48	111	597	211	784	155	121	10	673	97,305	31,810	62,784
12 Other income.....	279,024	93,982	171,092	11,053	10,669	14,464	19,782	49,412	6,319	13,316	8,385	14,728	6,029	1,876	92,918	37,190	40,656
13 Total deductions.....	39,544,768	13,992,647	23,451,401	5,310,933	1,092,843	1,348,470	1,305,761	4,108,618	2,222,954	2,194,119	864,496	1,359,517	1,131,979	523,824	3,544,038	999,770	1,906,512
14 Cost of goods sold.....	32,416,175	12,105,900	18,610,526	4,566,068	884,114	974,702	945,960	3,579,383	1,842,849	1,279,837	685,592	1,117,158	849,652	447,431	194,699	328	72,416
15 Salaries and wages.....	2,562,297	635,983	1,778,295	279,413	88,170	131,712	119,232	3,173,851	1,312,392	384,803	70,218	83,624	126,241	24,079	725,994	427,005	143,021
16 Payments to partners.....	402,275	93,807	286,667	35,308	15,407	23,633	23,724	34,040	26,365	31,531	12,686	20,297	22,148	4,460	127,567	70,412	26,207
17 Rent paid.....	543,352	93,993	427,235	69,054	18,700	56,142	31,065	27,637	49,739	81,358	4,999	15,571	27,395	9,188	103,150	33,514	48,648
18 Interest paid.....	116,861	35,011	75,429	8,542	3,442	4,143	6,544	18,191	3,701	9,787	3,937	5,477	2,284	1,079	399,220	108,089	259,148
19 Taxes.....	432,885	102,555	302,009	49,908	16,124	18,249	17,973	24,426	26,518	62,639	11,924	16,699	17,616	9,572	326,802	37,659	273,991
20 Casualty losses.....	4,995	1,114	3,273	848	323	129	165	393	321	426	48	52	55	2	2,178	139	1,945
21 Bad debts.....	78,257	23,443	49,175	3,125	2,337	3,604	7,054	11,827	3,572	970	4,462	4,197	1,436	357	15,960	1,500	2,738
22 Repairs.....	140,765	35,611	96,936	17,163	3,670	4,246	4,639	11,760	5,203	25,803	4,078	3,482	3,874	1,612	99,784	2,830	93,546
23 Depreciation.....	434,826	111,833	295,728	53,964	18,718	14,541	16,705	22,572	19,267	64,238	11,539	13,286	15,029	5,182	444,978	9,905	416,885
24 Amortization.....	5,630	2,683	2,678	373	53	326	60	134	171	725	3	11	177	219	5,030	709	3,963
25 Depletion.....	4,643	1,826	2,699	241	130	115	142	588	517	257	174	89	139	9	27,139	2,691	14,104
26 Net farm loss.....	4,594	2,252	1,943	362	370	3	62	69	53	7	70	155	90	5	2,527	-	2,326
27 Net loss from other partnerships, etc.	1,265	438	775	142	-	3	186	11	89	143	102	5	32	5	13,290	1,111	8,537
28 Net loss, sales other than capital assets.....	4,360	599	3,492	612	88	354	106	624	285	481	202	43	298	11	7,498	2,207	4,816
29 Other deductions.....	2,391,588	745,599	1,514,541	234,610	77,197	116,571	132,144	203,112	113,112	251,114	54,462	79,386	65,516	20,565	1,048,222	301,671	529,311
30 Gross profit (less loss) (4 less 14).....	9,243,687	2,458,894	6,271,573	1,003,110	307,067	479,290	462,858	600,059	535,739	1,143,317	228,510	305,305	413,607	123,876	4,022,333	1,107,937	2,445,144
31 Net profit (less loss) (3 less 13).....	2,529,112	700,551	1,691,775	283,208	79,867	125,807	129,223	134,586	166,080	252,998	61,665	85,038	140,362	51,299	1,201,105	302,991	546,003
Receipts not included above:																	
32 Net short-term capital gain.....	2,944	1,327	1,486	90	63	94	192	163	180	98	30	21	141	10	41,986	26,710	8,762
33 Net long-term capital gain.....	51,759	12,470	37,087	3,745	1,948	2,328	1,011	7,488	1,155	10,011	1,533	671	1,267	1,188	374,524	103,203	162,076
34 Net gain under section 1231.....	16,988	4,925	10,628	1,128	676	72	804	1,143	568	1,359	1,474	401	817	297	53,952	504	4,699
Deductions not included above:																	
35 Net short-term capital loss.....	9,397	3,746	5,589	241	14	115	80	4,019	193	222	9	1	94	-	6,803	3,353	1,413
36 Net long-term capital loss.....	4,444	1,261	3,164	775	35	661	64	84	131	806	41	3	37	378	5,626	1,539	2,809
37 Net loss under section 1231.....	2,787	318	2,413	465	138	200	78	404	132	438	8	19	35	126	3,221	2,694	37
38 Contributions.....	11,283	4,460	6,218	514	759	1,135	901	461	141	436	234	229	530	84	10,840	2,743	4,098
39 Compiled net profit (less loss).....	2,572,892	709,488	1,723,592	286,176	81,608	126,190	130,107	138,412	167,386	262,544	64,410	85,879	141,891	52,206	1,645,057	425,351	751,726

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Partnerships with and without net profit, by industry--Continued

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with net profit, by industry																	
	Agriculture, forestry, and fisheries				Mining		Construction			Manufacturing					Transportation, communication and sanitary services			
	All industries	Total agriculture, forestry, and fisheries	Farms	Total mining	Crude petroleum and natural gas	Total construction	General contractors	Special trade contractors	Total manufacturing	Food and kindred products including beverages	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products except furniture	Printing, publishing, and allied industries	Machinery, except electrical, transportation and equipment	Total transportation, communication and sanitary services	Motor freight, transportation and warehousing		
1	759,172	107,350	99,956	7,921	4,573	57,481	15,971	36,011	38,681	5,577	2,841	7,593	5,644	3,996	13,817	9,635		
2	2,080,240	261,112	243,744	41,228	31,815	127,660	36,532	78,967	95,696	14,750	7,075	18,097	13,701	9,576	34,801	22,001		
(Thousand dollars)																		
3	71,006,298	3,637,415	3,019,349	733,595	368,940	6,772,682	3,611,216	2,747,428	7,037,923	1,779,111	952,654	879,605	484,250	471,859	991,397	708,683		
4	69,828,273	3,548,103	2,936,718	711,898	350,134	6,710,360	3,571,490	2,728,426	6,991,887	1,770,720	949,369	871,271	481,193	467,486	979,255	699,450		
5	46,598	5,159	4,780	1,455	1,399	7,423	6,652	341	1,037	140	15	450	56	60	59	3		
6	256,716	8,171	7,773	1,092	896	6,332	4,378	1,315	4,665	703	436	1,049	254	472	549	116		
7	218,996	18,808	18,078	2,183	1,696	16,783	9,235	6,554	11,648	2,776	930	1,330	820	971	2,673	1,664		
8	41,639	13,667	13,667	5,672	5,593	49	44	5	1,488	10	11	77	331	857	2	9		
9	15,173	4,256	3,722	623	1,063	1,063	436	561	555	190	5	252	622	1	476	451		
10	109,580	10,373	10,365	1,066	1,066	1,808	1,364	399	1,031	188	5	622	-	110	517	403		
11																		
12	485,072	27,924	23,508	9,582	8,147	28,893	17,554	9,559	25,475	4,284	1,888	4,553	1,589	1,902	7,864	6,507		
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Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 12.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with net profit, by industry—Continued									
	Wholesale and retail trade					Retail trade				
	Total wholesale and retail trade	Wholesale trade	Total retail trade	Food	General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
1 Number of partnerships.....	253,244	42,017	200,611	34,766	9,447	12,871	12,073	12,883	26,011	39,945
2 Number of partners.....	582,891	103,032	454,865	80,198	22,485	29,306	28,465	30,231	55,559	88,380
3 Total receipts.....	38,848,313	13,818,440	22,933,689	5,192,630	1,084,213	1,357,571	1,313,117	3,737,293	2,147,926	2,200,057
4 Business receipts.....	38,475,953	13,702,947	22,700,007	5,170,334	1,068,633	1,339,051	1,288,618	3,680,837	2,138,244	2,178,120
5 Income from other partnerships, etc.	6,584	3,265	2,958	587	275	142	209	840	333	298
6 Nonqualifying dividends.....	1,048	185	837	581	17	18	13	119	11	37
7 Interest.....	26,930	7,622	18,173	797	1,314	1,045	2,479	4,688	203	510
8 Rents.....	72,039	13,920	51,552	9,361	3,887	4,235	2,772	6,402	2,925	7,944
9 Royalties.....	1,411	252	1,009	39	125	16	56	124	46	366
10 Net farm profit.....	6,153	1,069	3,676	631	806	5	198	222	282	9
11 Net gain, sales other than capital assets.....	3,847	780	2,758	250	25	5	111	318	196	747
12 Other income.....	254,348	88,400	152,719	10,050	9,131	13,053	18,656	43,849	5,686	12,026
13 Total deductions.....	36,165,023	13,073,986	21,137,455	4,895,258	999,246	1,224,347	1,176,218	3,589,535	1,973,311	1,929,291
14 Cost of goods sold.....	29,856,004	11,375,396	16,893,149	4,229,040	782,774	892,908	859,459	3,138,570	1,643,599	1,147,755
15 Salaries and wages.....	2,319,515	590,657	1,593,516	256,212	80,176	118,997	109,004	132,453	116,561	333,594
16 Payments to partners.....	310,997	76,490	214,728	25,588	12,574	18,377	13,077	26,048	15,179	22,142
17 Rent paid.....	479,133	85,877	373,516	53,466	16,170	49,801	27,567	23,039	43,870	69,164
18 Interest paid.....	95,905	27,752	62,408	7,346	2,844	3,600	5,643	14,749	3,075	8,180
19 Taxes.....	391,969	93,750	272,264	45,328	14,868	16,442	16,387	21,198	24,190	55,314
20 Casualty losses.....	3,453	833	2,061	442	72	77	163	362	178	311
21 Bad debts.....	68,081	20,689	42,263	2,755	1,888	3,227	6,118	9,801	3,108	783
22 Repairs.....	123,291	30,640	85,266	15,258	3,291	3,650	4,168	9,798	4,768	22,491
23 Depreciation.....	383,803	98,269	260,770	48,478	16,104	13,055	15,306	19,048	17,398	54,790
24 Amortization.....	3,348	835	2,249	356	30	187	60	88	171	559
25 Depletion.....	3,665	1,709	1,842	208	130	115	142	48	515	19
26 Net farm loss.....	2,456	914	1,171	167	141	7	62	53	7	46
27 Net loss from other partnerships, etc.....	1,099	351	696	142	-	3	169	8	89	129
28 Net loss, sales other than capital assets.....	1,739	374	1,115	228	41	102	30	110	133	122
29 Other deductions.....	2,120,565	669,450	1,330,441	210,243	68,172	104,350	114,063	174,181	100,463	213,931
30 Gross profit (less loss) (4 less 14).....	8,619,949	2,327,551	5,806,858	941,284	285,859	446,143	429,159	542,267	494,685	1,030,365
31 Net profit (3 less 13).....	2,683,290	744,454	1,796,234	297,372	84,967	133,224	136,899	147,758	174,615	270,766
Receipts not included above:										
32 Net short-term capital gain.....	2,081	947	1,102	88	63	94	191	76	180	20
33 Net long-term capital loss.....	38,676	8,776	28,116	3,023	1,612	2,238	868	5,245	904	7,890
34 Net gain under section 1231.....	10,590	2,855	6,898	1,042	477	58	685	649	424	517
Deductions not included above:										
35 Net short-term capital loss.....	4,984	3,713	1,209	179	14	14	79	10	29	180
36 Net long-term capital loss.....	2,990	867	2,110	376	34	598	64	71	79	527
37 Net loss under section 1231.....	1,000	116	828	156	118	31	31	101	13	360
38 Contributions.....	10,399	4,203	5,601	498	733	1,063	713	404	93	225
39 Compiled net profit.....	2,715,264	743,093	1,822,632	300,316	86,220	133,908	137,756	153,230	175,821	277,956

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 12.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Partnerships with net profit, by industry—Continued																
Item	Services															
	Total services	Hotels, rooming camps, and other lodging places	Personal services				Business services	Automobile repair, services, and garages	Repair services, except automotive	Recreational services	Medical and other health services			Legal services and architectural services	Engineering and book-keeping services	
			Total personal services	Laundries, laundry services, and cleaning plants	Photographic studios, including commercial photography	Beauty shops and barber schools					Medical and other health services	Offices of physicians, dentists, and dental surgeons	Offices of physicians, dentists, and dental surgeons			
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
1 Number of partnerships.....	134,487	10,261	27,991	10,775	1,208	10,061	12,372	16,065	9,203	8,101	16,454	7,935	1,086	18,947	5,557	7,738
2 Number of partners.....	346,096	29,418	61,264	24,283	2,547	21,102	31,659	35,403	19,572	28,117	45,797	20,398	2,229	54,811	13,776	22,274
(Thousands of dollars)																
3 Total receipts.....	8,538,793	458,398	1,078,782	545,558	55,728	166,431	706,658	690,591	298,196	431,727	1,715,334	854,040	70,299	1,719,758	667,755	708,968
4 Business receipts.....	8,437,534	443,280	1,066,717	542,156	55,311	165,228	697,437	682,840	296,373	413,523	1,706,352	852,231	69,817	1,704,985	658,819	705,458
5 Income from other partnerships, etc.....	8,767	350	373	373	-	-	679	46	-	481	211	87	-	1,082	4,106	1,337
6 Nonqualifying dividends.....	349	34	5	3	30	2	457	1,574	117	40	24	106	28	130	12	6
7 Interest.....	9,066	1,131	1,991	196	115	441	3,221	2,613	419	3,631	1,054	662	272	3,851	363	605
8 Rents.....	28,980	7,843	3,566	1,217	115	441	3,221	2,613	419	3,631	1,054	662	272	3,851	363	605
9 Royalties.....	2,509	188	-	-	-	-	1,195	76	4	34.3	5	-	-	241	179	1
10 Net farm profit.....	389	77	63	20	-	34	-	172	70	3	-	-	-	3	1	10
11 Net gain, sales other than capital assets.....	1,583	397	116	27	-	76	43	348	33	116	70	14	-	425	23	-
12 Other income.....	49,616	5,098	5,951	1,566	272	650	3,623	2,922	1,180	13,199	4,880	934	182	7,664	3,700	1,015
13 Total deductions.....	5,468,910	391,219	844,610	462,332	42,626	103,700	547,678	565,974	232,581	354,694	818,142	343,335	38,579	726,515	500,507	444,317
14 Cost of goods sold.....	1,411,487	77,776	282,106	148,040	19,594	17,251	241,188	347,321	141,289	87,206	72,377	20,698	5,385	27,668	113,142	10,458
15 Salaries and wages.....	1,635,059	3,253	193,532	117,178	6,680	39,869	109,688	68,879	25,750	73,377	302,991	133,667	12,377	321,505	201,587	256,051
16 Payments to partners.....	166,112	5,129	20,208	8,269	382	4,699	13,704	10,916	6,760	6,800	32,361	10,741	2,609	20,236	14,553	33,207
17 Rent paid.....	332,638	26,406	41,098	18,729	1,653	11,511	15,946	27,083	7,131	20,396	69,902	34,811	2,647	79,435	16,091	27,051
18 Interest paid.....	34,452	16,871	6,177	3,584	159	412	2,869	4,337	930	4,145	3,656	875	176	2,085	1,521	1,679
19 Taxes.....	133,557	22,443	21,334	12,205	828	2,405	10,555	10,688	4,373	12,078	18,361	7,430	803	14,877	8,807	9,179
20 Casualty losses.....	665	120	227	205	-	10	35	168	10	90	15	4	1	10	7	20
21 Bad debts.....	11,712	524	2,757	344	35	16	1,517	1,962	683	155	1,178	273	8	1,175	785	894
22 Repairs.....	61,949	16,066	13,572	8,380	324	1,025	5,544	4,280	1,486	7,388	7,573	2,454	321	2,876	1,630	1,129
23 Depreciation.....	252,631	47,536	53,582	30,083	1,769	4,106	30,633	19,977	5,826	26,402	29,985	12,500	2,062	20,387	7,340	9,896
24 Amortization.....	3,230	548	363	199	-	7	89	751	4	332	267	116	-	487	59	279
25 Depletion.....	2,451	164	1,295	1,291	-	-	249	80	71	-	236	236	-	348	8	-
26 Net farm loss.....	416	5	103	97	-	-	68	79	-	34	57	-	-	26	70	-
27 Net loss from other partnerships, etc.....	1,246	79	110	110	-	-	6	421	-	43	-	-	-	308	43	222
28 Net loss, sales other than capital assets.....	880	119	208	176	-	7	61	19	5	252	109	55	11	67	12	28
29 Other deductions.....	1,406,445	103,189	207,538	113,641	11,002	22,382	115,526	69,013	38,263	115,996	278,074	119,475	12,480	235,051	134,858	94,237
30 Gross profit (less loss) (4 less 14).....	7,026,047	365,504	784,611	394,116	35,717	147,977	456,249	335,519	155,084	326,317	1,633,975	831,533	64,432	1,677,317	545,677	695,000
31 Net profit (3 less 13).....	3,069,883	67,179	234,172	83,226	13,102	62,731	158,980	124,617	65,615	77,033	897,192	510,705	31,720	993,243	167,248	264,651
Receipts not included above:																
32 Net short-term capital gain.....	1,742	4	113	31	-	82	27	11	10	27	36	7	17	546	23	945
33 Net long-term capital gain.....	17,898	4,237	2,825	2,120	55	200	2,989	1,132	78	1,723	1,789	1,465	4	2,078	236	744
34 Net gain under section 1231.....	12,456	4,875	416	83	-	86	1,486	4,447	1	606	110	60	-	267	107	61
Deductions not included above:																
35 Net short-term capital loss.....	3,900	576	3	3	-	-	130	3,014	18	-	52	6	-	45	54	8
36 Net long-term capital loss.....	974	112	74	71	1	-	242	49	5	138	49	37	-	306	8	37
37 Net loss under section 1231.....	694	138	69	2	-	-	29	26	3	233	108	28	28	21	59	9
38 Contributions.....	10,893	332	1,206	525	12	28	428	147	127	213	2,406	1,421	100	3,342	828	1,807
39 Compiled net profit ³	3,085,518	75,137	236,174	84,860	13,144	63,071	162,653	127,017	65,552	78,805	896,512	510,694	31,613	992,420	166,665	264,540

¹Net profit (less loss) plus income not included in total receipts (lines 32, 33, and 34) less deductions not included in total deductions (lines 35, 36, 37, and 38).

²Loss.

³Net profit plus income not included in total receipts (lines 32, 33, and 34) less deductions not included in total deductions (lines 35, 36, 37, and 38).

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See table 9 for complete list of industrial groups for active partnerships.

Table 13.—INCOME STATEMENT ITEMS, BY SIZE OF BUSINESS RECEIPTS

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All active partnerships returns	Partnerships with assets zero or not reported	Partnerships with assets greater than zero, by industry							
			All industries with assets greater than zero	Agriculture, forestry, and fisheries		Mining		Construction		
				Total agriculture, forestry, and fisheries	Farms	Total mining	Crude petroleum and natural gas	Total construction	General contractors	Special trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 Number of partnerships.....	949,396	527,343	422,053	20,042	16,690	6,030	4,255	28,727	9,485	17,013
2 Number of partners.....	2,633,249	1,370,001	1,263,248	54,070	45,578	29,952	23,235	66,210	22,865	38,097
(Thousand dollars)										
3 Total assets.....	-	-	39,336,143	1,833,056	1,625,633	829,053	610,333	2,217,232	1,350,113	676,190
4 Cash.....	-	-	3,543,825	157,709	140,156	93,284	72,716	256,762	147,421	94,643
5 Notes and accounts receivable.....	-	-	8,918,032	186,550	158,516	147,415	110,819	660,832	405,630	214,275
6 Less: Reserve for bad debts.....	-	-	96,598	872	325	403	220	3,303	1,145	2,049
7 Inventories, total.....	-	-	4,995,619	187,055	162,448	29,809	17,726	297,099	183,091	93,929
8 Other than last-in, first-out.....	-	-	178,488	13,357	12,266	856	678	11,249	5,494	5,228
9 Last-in, first-out.....	-	-	2,440,740	65,986	57,493	4,838	2,515	126,420	71,541	46,152
10 Not allocated.....	-	-	2,376,391	108,112	92,689	24,115	14,533	159,430	106,056	42,549
11 Investments in Government obligations.....	-	-	799,612	10,053	9,865	13,982	11,581	21,481	13,524	2,721
12 Other current assets.....	-	-	730,243	16,560	14,484	9,227	7,654	33,630	22,940	7,714
13 Other investments.....	-	-	3,593,149	96,737	91,308	61,926	55,778	107,049	77,254	22,889
14 Depreciable assets.....	-	-	17,559,069	1,097,944	919,814	703,581	479,520	1,048,724	613,117	359,935
15 Less: Accumulated amortization and depreciation.....	-	-	6,486,744	484,538	404,142	362,584	254,017	524,284	326,444	170,146
16 Depletable assets.....	-	-	628,324	27,246	18,333	109,491	97,230	15,892	5,720	9,970
17 Less: Accumulated depletion.....	-	-	205,151	6,277	4,776	45,990	40,571	5,864	1,723	4,089
18 Land.....	-	-	3,572,675	452,098	437,500	21,765	11,924	86,091	55,109	21,806
19 Intangible assets.....	-	-	225,521	34,292	33,274	7,634	5,857	4,027	2,896	985
20 Less: Accumulated amortization.....	-	-	36,710	8,664	8,563	1,678	792	792	766	26
21 Other assets.....	-	-	1,993,277	67,163	57,761	41,594	35,814	219,888	153,489	23,633
22 Total liabilities.....	-	-	39,336,143	1,833,056	1,625,633	829,053	610,333	2,217,232	1,350,113	676,190
23 Accounts payable.....	-	-	6,461,102	167,286	135,732	89,876	67,685	501,873	301,417	151,382
24 Mortgages, notes, and loans payable (short-term):	-	-								
25 Banks.....	-	-	1,749,325	72,051	64,427	17,753	11,024	84,077	52,941	26,403
26 Other.....	-	-	1,164,946	74,800	70,914	14,784	5,637	63,848	38,256	20,280
27 Not segregated.....	-	-	1,416,168	72,731	63,511	20,451	16,580	146,199	124,316	16,485
28 Other current liabilities.....	-	-	868,980	30,793	27,612	16,608	12,820	66,386	38,581	21,579
29 Mortgages, notes, and loans payable (long-term):	-	-								
30 Banks.....	-	-	1,567,617	63,155	55,297	10,096	6,775	61,332	23,504	14,409
31 Other.....	-	-	2,889,921	109,895	99,668	45,663	15,888	87,493	63,635	15,406
32 Not segregated.....	-	-	2,543,788	86,628	75,121	64,135	52,004	92,970	47,031	15,017
33 Other liabilities.....	-	-	2,344,375	101,132	95,942	54,275	44,002	232,970	178,284	44,413
34 Partners' capital accounts.....	-	-	18,329,921	1,054,585	937,409	495,412	377,918	880,004	482,148	350,816
35 Total receipts.....	78,406,071	22,540,596	55,865,475	1,594,345	1,205,075	745,511	444,985	5,590,801	3,290,550	1,975,604
36 Business receipts.....	77,046,643	22,225,185	54,821,458	1,550,848	1,168,374	721,712	423,918	5,516,666	3,235,476	1,960,347
37 Income from other partnerships, etc.....	50,564	8,440	42,124	3,070	2,716	1,614	1,569	7,103	6,585	472
38 Nonqualifying dividends.....	5,913	2,164	3,749	412	254	10	9	80	62	18
39 Interest.....	281,872	61,974	219,898	4,133	3,873	2,172	2,001	5,248	3,585	1,149
40 Rents.....	262,762	65,091	197,671	9,818	9,230	2,503	1,943	17,058	10,984	5,001
41 Royalties.....	52,190	14,216	37,974	10,064	10,064	5,371	4,912	44	43	-
42 Net farm profit.....	17,138	12,712	4,426	461	394	135	119	659	264	338
43 Net gain, sales other than capital assets.....	122,313	40,080	82,233	1,085	1,059	1,376	1,369	1,494	1,300	161
44 Other income.....	566,676	110,734	455,942	14,454	9,111	10,618	9,145	42,449	32,251	8,118
45 Total deductions.....	69,561,363	19,294,902	50,266,461	1,497,818	1,134,595	739,068	456,695	5,178,232	3,113,161	1,762,174
46 Cost of goods sold.....	47,162,367	12,326,356	34,836,011	613,568	376,148	376,322	209,601	4,159,740	2,613,972	1,306,601
47 Salaries and wages.....	6,738,407	1,830,312	4,908,095	182,728	153,745	35,995	20,139	257,420	91,337	151,349
48 Payments to partners.....	1,024,213	250,438	773,775	19,399	13,423	8,612	4,581	54,771	20,690	29,306
49 Rent paid.....	1,250,392	361,407	888,985	42,383	38,285	4,904	3,069	21,734	9,287	11,392
50 Interest paid.....	744,646	167,752	576,894	27,489	24,520	9,550	6,028	28,336	18,727	7,465
51 Taxes.....	1,285,649	399,277	886,372	29,585	25,254	17,322	11,616	62,841	30,231	28,588
52 Casualty losses.....	13,075	5,521	7,554	1,315	1,210	102	56	273	52	215
53 Bad debts.....	136,697	24,633	112,064	1,484	1,004	1,707	1,171	4,651	1,183	3,367
54 Repairs.....	654,375	272,288	382,087	46,878	36,648	12,843	4,615	46,797	28,250	15,707
55 Depreciation.....	2,102,722	690,317	1,412,405	98,173	83,787	72,244	45,755	172,209	114,589	46,253
56 Amortization.....	25,716	5,045	20,671	392	381	1,049	848	3,339	3,232	104
57 Depletion.....	119,634	24,495	95,139	3,107	2,703	52,511	41,420	1,329	806	458
58 Net farm loss.....	13,318	7,430	5,888	179	26	769	713	497	269	188
59 Net loss from other partnerships, etc.....	27,465	11,907	15,558	316	316	994	975	463	226	175
60 Net loss, sales other than capital assets.....	27,791	14,777	13,014	693	436	2,510	2,440	899	856	26
61 Other deductions.....	8,234,896	2,902,947	5,331,949	428,129	376,709	141,634	103,668	362,933	179,454	160,980
62 Gross profit (less loss) (34 less 44).....	29,884,276	9,898,829	19,985,447	935,280	792,226	345,390	214,317	1,356,926	621,504	653,746
63 Net profit (less loss) (33 less 43).....	8,844,708	3,245,694	5,599,014	96,527	70,480	6,443	11,710	412,569	177,389	213,430
64 Receipts not included above:										
65 Net short-term capital gain.....	56,888	16,725	40,163	1,982	1,978	146	114	829	420	409
66 Net long-term capital gain.....	634,649	215,896	418,753	32,030	29,751	9,595	6,644	17,597	14,663	2,237
67 Net gain under section 1231.....	177,711	60,766	116,945	18,728	17,622	7,957	7,174	14,125	11,628	1,082
68 Deductions not included above:										
69 Net short-term capital loss.....	21,841	5,588	16,253	68	58	9	9	76	36	2
70 Net long-term capital loss.....	15,976	6,579	9,397	339	287	281	262	191	85	106
71 Net loss under section 1231.....	10,395	3,202	7,193	310	298	184	131	581	195	376
72 Contributions.....	43,243	6,136	37,107	901	777	504	395	1,934	993	917
73 Compiled net profit (less loss) ¹	9,622,501	3,517,576	6,104,925	147,649	118,411	23,163	1,425	442,338	202,791	215,757

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with assets greater than zero, by industry—Continued									
	Manufacturing						Transportation, communication, and sanitary services		Wholesale and retail trade	
	Total manufacturing	Food and kindred products, including beverages	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical and transportation equipment	Total transportation, communication, and sanitary services	Motor freight transportation and warehousing	Total wholesale and retail trade	Wholesale trade
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1 Number of partnerships.....	28,855	3,909	2,988	3,301	3,917	3,303	7,130	4,518	153,822	32,259
2 Number of partners.....	75,046	10,718	7,558	8,406	10,304	8,196	17,710	10,650	365,425	81,308
	(Thousand dollars)									
3 Total assets.....	2,566,909	459,844	305,303	396,025	192,941	235,179	385,273	245,397	9,362,165	2,990,689
4 Cash.....	305,007	48,242	39,117	36,583	27,278	32,650	42,994	22,900	1,060,664	348,884
5 Notes and accounts receivable.....	636,478	88,004	102,438	74,134	46,172	53,036	65,864	39,843	2,213,316	949,063
6 Less: Reserve for bad debts.....	9,821	1,732	1,159	1,023	631	1,079	541	388	37,691	13,991
7 Inventories, total.....	560,377	90,034	98,956	72,382	22,032	36,661	11,264	8,655	3,199,369	908,201
8 Other than last-in, first-out.....	30,132	1,540	4,155	4,193	1,014	894	87	86	77,273	21,087
9 Last-in, first-out.....	277,869	38,791	53,654	28,854	10,530	25,655	3,412	2,176	1,524,769	445,011
10 Not allocated.....	252,376	49,703	41,147	39,335	10,488	10,112	7,765	6,393	1,597,327	442,103
11 Investments in Government obligations.....	22,248	3,738	3,691	1,291	1,431	4,344	4,635	582	76,788	28,089
12 Other current assets.....	24,808	5,825	2,778	5,988	1,025	1,082	4,776	2,897	96,377	38,581
13 Other investments.....	90,619	11,755	9,771	26,873	6,008	5,906	14,618	8,837	280,785	133,350
14 Depreciable assets.....	1,464,003	342,562	83,756	233,122	132,342	177,609	372,575	266,552	3,309,634	831,228
15 Less: Accumulated amortization and depreciation.....	747,601	169,206	44,071	124,563	60,463	93,557	184,827	139,972	1,478,455	379,140
16 Depletable assets.....	52,718	3,183	135	38,992	1,868	1,077	13,337	12,181	51,054	10,655
17 Less: Accumulated depletion.....	13,342	912	5	7,057	863	408	6,023	5,636	20,976	4,699
18 Land.....	79,098	17,114	1,850	20,341	4,633	9,530	18,964	13,461	293,486	69,515
19 Intangible assets.....	13,185	2,784	602	2,398	3,132	226	9,602	6,190	44,075	4,684
20 Less: Accumulated amortization.....	2,540	342	284	426	391	63	2,063	1,972	5,549	412
21 Other assets.....	91,672	18,795	7,728	16,990	9,568	8,165	20,098	11,267	279,288	66,681
22 Total liabilities.....	2,566,909	459,844	305,303	396,025	192,941	235,179	385,273	245,397	9,362,165	2,990,689
23 Accounts payable.....	456,367	71,072	84,330	50,930	25,555	31,368	50,705	29,421	1,714,989	715,832
24 Mortgages, notes, and loans payable (short-term):										
25 Banks.....	85,830	16,410	13,701	13,102	4,401	7,838	14,812	11,591	359,959	141,348
26 Other.....	52,094	8,996	8,190	9,379	4,487	4,019	15,816	13,241	267,397	79,174
27 Not segregated.....	62,138	14,745	4,401	16,810	3,123	2,874	17,172	10,823	235,878	62,953
28 Other current liabilities.....	84,182	13,797	13,092	10,703	6,738	5,306	9,862	6,837	214,677	74,191
29 Mortgages, notes, and loans payable (long-term):										
30 Banks.....	40,716	9,305	3,264	5,584	4,066	5,083	14,125	10,542	187,704	58,706
31 Other.....	70,708	14,548	5,719	11,259	9,342	5,301	23,658	15,481	263,882	75,003
32 Not segregated.....	65,709	16,086	3,720	18,961	4,050	4,374	18,471	9,706	219,311	63,220
33 Other liabilities.....	91,822	9,746	9,577	20,585	5,916	6,959	11,343	8,620	241,581	84,353
34 Partners' capital accounts.....	1,557,343	285,139	159,309	238,712	125,263	162,057	209,309	129,135	5,656,787	1,635,909
35 Total receipts.....	6,553,468	1,626,570	965,920	776,593	426,025	418,844	751,341	495,717	30,413,251	11,966,830
36 Business receipts.....	6,507,518	1,618,897	962,511	768,068	420,901	416,042	742,108	489,127	30,089,799	11,857,567
37 Income from other partnerships, etc.....	692	15	15	182	60	56	62	27	5,002	3,070
38 Nonqualifying dividends.....	133	97	3	1	1	6	11	-	882	194
39 Interest.....	5,144	632	410	915	1,247	234	352	174	24,235	7,237
40 Rents.....	11,396	2,326	916	1,480	934	672	1,767	1,012	57,952	14,260
41 Royalties.....	1,585	14	8	252	791	338	-	-	937	195
42 Net farm profit.....	403	179	-	210	-	-	-	-	2,142	459
43 Net gain, sales other than capital assets.....	424	149	29	158	36	1	456	346	2,202	824
44 Other income.....	26,173	4,213	2,028	5,327	2,055	1,495	6,585	5,031	230,100	83,024
45 Total deductions.....	6,042,847	1,548,390	910,784	734,543	368,836	358,145	669,367	444,763	28,707,470	11,410,589
46 Cost of goods sold.....	4,612,645	1,239,465	745,380	540,210	253,575	231,530	397,504	108,079	23,555,690	9,892,789
47 Salaries and wages.....	379,637	107,407	38,811	38,530	28,323	38,804	171,228	115,728	1,919,055	528,946
48 Payments to partners.....	88,281	12,581	11,010	7,560	12,246	12,350	14,601	10,043	310,169	79,921
49 Rent paid.....	60,114	8,282	12,231	3,793	4,322	7,080	12,600	8,327	387,417	79,135
50 Interest paid.....	23,831	4,898	3,138	4,684	1,743	1,503	5,844	4,478	87,003	26,996
51 Taxes.....	97,864	14,871	13,109	12,923	7,445	6,285	24,163	19,045	291,483	82,571
52 Casualty losses.....	769	202	18	162	-	21	381	346	3,081	712
53 Bad debts.....	14,016	2,255	1,234	1,741	1,537	1,207	1,135	750	63,722	20,353
54 Repairs.....	40,115	11,619	2,134	10,279	2,188	2,050	25,424	20,372	90,108	24,797
55 Depreciation.....	135,602	30,827	7,791	26,570	14,273	11,629	44,832	32,770	296,870	84,137
56 Amortization.....	1,098	49	58	425	47	142	908	743	4,947	2,462
57 Depletion.....	10,550	110	-	9,674	-	-	270	264	3,294	1,582
58 Net farm loss.....	1,066	278	39	324	333	-	125	108	2,477	1,173
59 Net loss from other partnerships, etc.....	909	139	-	722	10	6	65	64	962	396
60 Net loss, sales other than capital assets.....	545	79	18	180	139	5	212	171	2,136	461
61 Other deductions.....	575,805	115,328	75,813	76,766	42,655	45,533	170,075	123,475	1,689,056	584,158
62 Gross profit (less loss) (34 less 44).....	1,894,873	379,432	217,131	227,858	167,326	184,512	544,604	381,048	6,534,109	1,964,778
63 Net profit (less loss) (33 less 43).....	510,621	78,180	55,136	42,050	57,189	60,699	81,974	50,954	1,705,781	556,241
Receipts not included above:										
64 Net short-term capital gain.....	1,339	76	71	962	111	1	289	182	2,471	1,184
65 Net long-term capital gain.....	16,773	992	337	10,270	2,411	387	4,865	2,936	30,123	7,595
66 Net gain under section 1231.....	19,375	701	740	15,900	775	184	730	579	13,013	4,428
Deductions not included above:										
67 Net short-term capital loss.....	156	11	13	8	26	5	109	109	7,700	3,271
68 Net long-term capital loss.....	659	96	77	153	97	13	148	132	2,364	911
69 Net loss under section 1231.....	251	69	-	44	20	91	152	96	1,908	201
70 Contributions.....	4,647	662	1,005	244	225	265	235	180	9,811	4,111
71 Compiled net profit (less loss) ¹	542,395	79,041	55,189	68,733	60,118	60,897	87,214	54,134	1,729,605	560,954

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with assets greater than zero, by industry—Continued									
	Wholesale and retail trade—Continued									
	Retail trade									
	Total retail trade	Food	General merchandise	Apparel and accessories	Furniture, home fur- nishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials	Hardware and farm equipment
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1 Number of partnerships.....	114,595	16,714	5,133	9,868	8,580	10,285	10,521	18,470	3,645	7,179
2 Number of partners.....	267,119	38,862	12,853	22,844	20,627	24,645	23,339	41,677	9,023	16,916
(Thousand dollars)										
3 Total assets.....	5,766,690	610,073	347,691	567,900	615,038	865,103	192,085	445,367	404,385	588,708
4 Cash.....	646,694	78,582	46,106	81,643	54,515	84,659	26,907	51,433	33,108	45,582
5 Notes and accounts receivable.....	1,118,496	52,737	60,851	97,098	219,056	180,734	35,234	24,167	147,990	102,453
6 Less: Reserve for bad debts.....	21,289	621	728	1,738	5,156	5,667	525	41	2,490	1,325
7 Inventories, total.....	2,090,762	162,765	132,783	277,310	199,043	373,277	40,994	32,478	127,705	328,854
8 Other than last-in, first-out.....	53,610	8,431	4,909	6,181	5,053	8,049	1,464	1,096	1,364	5,797
9 Last-in, first-out.....	986,650	67,323	63,830	134,932	102,310	190,792	19,323	13,469	64,918	137,842
10 Not allocated.....	1,050,502	87,011	64,044	136,197	91,680	174,436	20,207	17,913	61,423	185,215
11 Investments in Government obligations.....	42,817	2,247	5,055	1,799	11,939	9,267	445	849	1,691	2,154
12 Other current assets.....	51,969	6,904	2,083	4,473	4,246	9,459	1,558	7,015	2,201	3,958
13 Other investments.....	128,753	17,342	12,156	14,735	12,514	16,070	1,101	10,846	17,272	4,539
14 Depreciable assets.....	2,253,253	398,727	130,814	150,277	139,657	241,366	100,562	424,518	102,161	134,442
15 Less: Accumulated amortization and depreciation.....	1,000,942	170,873	62,840	78,511	54,408	108,385	39,042	183,518	46,903	56,922
16 Depletable assets.....	37,285	4,928	2,135	1,608	1,114	2,660	4,092	9,296	1,597	2,241
17 Less: Accumulated depletion.....	15,180	2,573	807	865	633	1,337	1,838	2,346	460	913
18 Land.....	201,194	29,912	10,278	6,708	14,362	33,048	15,718	24,740	13,542	13,572
19 Intangible assets.....	38,147	5,367	660	1,401	2,534	1,577	2,049	10,204	315	524
20 Less: Accumulated amortization.....	5,056	201	102	876	58	83	311	1,184	41	30
21 Other assets.....	199,787	24,830	9,247	12,838	16,313	28,458	5,141	36,910	6,697	9,579
22 Total liabilities.....	5,766,690	610,073	347,691	567,900	615,038	865,103	192,085	445,367	404,385	588,708
23 Accounts payable.....	889,284	94,670	40,579	103,902	106,581	107,785	25,093	57,000	71,876	104,888
24 Mortgages, notes, and loans payable (short-term):										
25 Banks.....	200,212	12,837	9,539	19,664	20,890	55,986	4,519	11,647	14,534	21,048
26 Other.....	174,569	16,496	6,513	7,449	12,498	55,896	3,540	12,959	6,285	28,216
27 Not segregated.....	160,683	16,821	5,931	10,564	9,590	40,660	7,132	14,179	7,658	22,476
28 Other current liabilities.....	127,809	15,331	5,552	14,205	13,795	21,113	4,340	15,185	5,659	7,966
29 Mortgages, notes, and loans payable (long-term):										
30 Banks.....	119,565	18,123	6,910	6,877	8,513	12,463	7,086	19,712	5,264	8,653
31 Other.....	174,874	29,084	9,534	7,904	16,962	26,742	10,440	19,969	12,695	14,192
32 Not segregated.....	142,966	19,075	6,419	5,570	14,427	26,701	8,888	17,994	3,290	16,181
33 Other liabilities.....	144,910	14,648	13,834	12,062	26,056	23,308	3,599	6,510	9,043	10,467
34 Partners' capital accounts.....	3,631,818	372,988	242,880	379,703	385,726	494,449	117,448	270,212	268,081	354,621
35 Total receipts.....	16,795,833	3,345,654	740,529	1,174,697	1,108,872	3,446,933	1,032,230	1,328,429	739,226	1,056,668
36 Business receipts.....	16,599,959	3,329,975	727,968	1,157,015	1,086,561	3,394,783	1,027,135	1,315,552	728,292	1,039,994
37 Income from other partnerships, etc.....	1,576	457	242	142	209	98	23	268	43	1
38 Nonqualifying dividends.....	662	440	64	18	12	13	1	25	10	62
39 Interest.....	16,006	524	885	905	2,455	4,430	86	298	1,340	1,882
40 Rents.....	38,826	6,243	2,903	3,694	2,216	5,473	1,802	4,332	1,736	3,271
41 Royalties.....	641	8	30	16	8	115	74	249	5	5
42 Net farm profit.....	1,390	99	599	6	8	138	14	-	9	347
43 Net gain, sales other than capital assets.....	1,259	153	68	5	62	460	19	44	118	105
44 Other income.....	135,514	7,755	7,770	12,896	17,341	41,423	3,076	7,661	7,673	11,001
45 Total deductions.....	15,744,468	3,190,462	689,465	1,080,520	1,012,117	3,347,856	960,581	1,202,331	693,026	996,449
46 Cost of goods sold.....	12,414,452	2,714,831	515,504	770,098	731,380	2,919,255	785,376	672,772	555,336	814,414
47 Salaries and wages.....	1,272,903	190,709	66,554	110,972	95,393	145,338	63,841	236,776	55,985	65,047
48 Payments to partners.....	212,288	24,900	11,671	19,814	19,198	29,689	13,677	20,436	10,362	16,133
49 Rent paid.....	290,695	39,180	13,269	46,404	25,171	22,084	22,317	46,333	4,025	11,514
50 Interest paid.....	55,114	5,693	2,393	3,437	5,056	15,104	2,036	5,420	3,144	4,268
51 Taxes.....	188,868	27,757	10,782	14,806	12,963	19,193	10,876	32,105	8,843	12,066
52 Casualty losses.....	1,814	351	192	129	111	331	106	101	47	13
53 Bad debts.....	38,629	1,790	1,719	3,149	5,926	9,783	1,933	659	3,693	3,420
54 Repairs.....	59,893	10,052	2,254	3,419	3,252	7,926	2,333	14,990	2,572	2,310
55 Depreciation.....	193,215	32,633	13,054	12,174	11,847	18,554	9,150	35,988	8,126	9,678
56 Amortization.....	2,267	205	53	322	57	114	151	623	3	4
57 Depletion.....	1,697	162	86	96	142	45	517	175	130	-
58 Net farm loss.....	964	287	58	-	28	29	27	4	11	81
59 Net loss from other partnerships, etc.....	557	82	-	3	186	11	9	99	102	3
60 Net loss, sales other than capital assets.....	1,461	141	67	253	96	83	87	210	60	4
61 Other deductions.....	1,009,651	141,689	51,809	95,444	101,311	160,317	48,145	135,640	40,587	57,494
62 Gross profit (less loss) (34 less 44).....	4,185,507	615,144	212,464	386,917	355,181	475,528	241,759	642,780	172,956	225,580
63 Net profit (less loss) (33 less 43).....	1,051,365	155,192	51,064	94,177	96,755	99,077	71,649	126,098	46,200	60,219
Receipts not included above:										
64 Net short-term capital gain.....	1,168	72	49	94	9	150	174	20	24	21
65 Net long-term capital gain.....	21,024	1,893	1,147	2,104	636	6,853	773	2,864	755	302
66 Net gain under section 1231.....	7,425	801	309	67	799	898	382	187	1,294	288
Deductions not included above:										
67 Net short-term capital loss.....	4,375	93	14	14	76	4,018	-	47	9	1
68 Net long-term capital loss.....	1,440	188	21	598	63	70	43	144	41	3
69 Net loss under section 1231.....	1,689	341	8	177	10	396	93	289	4	19
70 Contributions.....	5,294	428	648	1,037	759	423	59	358	216	206
71 Compiled net profit (less loss) ¹	1,068,184	156,908	51,878	94,616	97,291	102,071	72,783	128,331	48,003	60,601

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—BALANCE SHEET AND INCOME STATEMENT ITEMS, 8Y SELECTED INDUSTRIES—Continued

Item	Partnerships with assets greater than zero, by industry—Continued										
	Retail trade—Con.		Finance, insurance, and real estate			Services					
	Drug stores and proprietary stores	Liquor stores	Total finance, insurance, and real estate	Security and commodity brokers, dealers, exchanges, and services	Real estate	Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Laundries, laundry studios, and cleaning and dyeing plants	Photo-graphic studios, including commercial photography	Beauty and barber shops, including schools
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
1 Number of partnerships.....	5,616	3,188	95,192	2,665	69,080	79,405	6,875	14,388	6,974	852	3,247
2 Number of partners.....	13,673	7,154	420,674	16,497	261,006	225,217	2,3030	32,493	16,096	1,813	6,934
(Thousand dollars)											
3 Total assets.....	290,179	136,809	18,619,687	5,840,202	9,631,498	3,416,075	777,218	482,138	225,926	20,760	19,702
4 Cash.....	40,868	21,594	1,082,441	502,778	333,323	535,726	31,491	57,358	23,293	4,601	3,981
5 Notes and accounts receivable.....	29,925	5,735	4,409,296	2,730,271	747,035	578,206	34,906	74,334	19,458	2,775	517
6 Less: Reserve for bad debts.....	352	30	18,217	481	8,548	25,672	169	900	172	9	-
7 Inventories, total.....	141,129	49,192	581,474	369,694	158,917	121,445	5,941	21,753	8,899	1,166	508
8 Other than last-in, first-out.....	3,681	678	41,386	31,902	6,600	4,140	582	1,005	774	-	14
9 Last-in, first-out.....	63,185	20,137	388,624	305,228	82,276	46,090	3,109	12,755	5,193	614	272
10 Not allocated.....	74,263	28,377	151,464	32,564	70,041	71,215	2,250	7,993	2,932	552	222
11 Investments in Government obligations.....	1,737	47	620,522	359,207	63,451	29,614	897	3,353	404	654	27
12 Other current assets.....	1,651	3,788	512,514	268,301	92,804	31,466	4,691	5,248	2,713	58	180
13 Other investments.....	4,706	4,759	2,784,056	1,146,530	622,530	151,316	9,409	7,448	4,537	440	63
14 Depreciable assets.....	108,954	42,282	6,955,656	214,092	6,567,288	2,557,983	780,081	438,009	255,321	18,125	19,873
15 Less: Accumulated amortization and depreciation.....	54,320	17,485	1,671,643	23,220	1,598,290	1,014,962	228,652	192,288	119,923	9,033	7,509
16 Depletable assets.....	2,547	197	327,311	1,420	107,073	28,729	5,567	10,343	6,412	10	556
17 Less: Accumulated depletion.....	1,008	99	94,183	485	30,738	12,484	2,052	4,786	3,071	-	194
18 Land.....	5,395	5,964	2,348,415	7,889	2,182,199	248,881	108,694	36,242	12,725	229	416
19 Intangible assets.....	2,060	4,060	67,341	3,906	56,514	44,718	6,257	4,405	3,481	55	126
20 Less: Accumulated amortization.....	264	868	6,560	272	5,377	8,830	744	294	293	-	1
21 Other assets.....	7,151	17,673	721,264	260,572	343,317	149,939	20,901	21,913	12,142	1,689	1,159
22 Total liabilities.....	290,179	136,809	18,619,687	5,840,202	9,631,498	3,416,075	777,218	482,138	225,926	20,760	19,702
23 Accounts payable.....	45,477	24,091	3,141,817	2,190,668	466,187	328,208	29,112	42,769	24,767	2,772	1,481
24 Mortgages, notes, and loans payable (short-term):											
25 Banks.....	5,168	3,186	970,602	526,325	31,244	139,978	10,595	13,905	6,635	1,499	923
26 Other.....	4,148	2,186	584,689	192,318	302,377	80,378	15,290	15,339	11,607	111	544
27 Not segregated.....	3,782	1,468	752,218	230,512	394,589	103,167	46,664	14,583	9,098	45	694
28 Other current liabilities.....	7,110	2,672	352,750	111,939	151,250	91,877	16,636	10,104	6,496	732	557
29 Mortgages, notes, and loans payable (long-term):											
30 Banks.....	4,394	3,578	1,026,740	103,150	860,339	160,323	78,057	19,445	9,386	557	847
31 Other.....	6,377	2,640	1,999,960	307,544	1,591,898	281,363	140,635	23,479	14,503	356	701
32 Not segregated.....	6,142	2,307	1,810,711	256,407	1,360,694	181,440	96,437	20,149	12,840	560	628
33 Other liabilities.....	4,165	1,818	1,456,531	917,619	357,121	149,769	15,262	8,312	3,037	67	286
34 Partners' capital accounts.....	203,416	92,863	6,523,723	1,003,720	3,833,799	1,893,572	328,530	314,053	127,557	14,061	13,041
35 Total receipts.....	891,120	424,951	3,641,345	1,100,503	1,811,946	6,475,590	421,324	791,813	441,938	51,886	74,505
36 Business receipts.....	884,252	422,525	3,221,106	929,367	1,631,313	6,373,564	404,318	781,513	439,054	51,468	74,073
37 Income from other partnerships, etc.....	-	28	14,948	5,086	3,392	9,614	350	373	3	-	-
38 Nonqualifying dividends.....	12	-	1,976	1,427	178	245	-	5	3	-	-
39 Interest.....	139	113	170,768	102,875	32,155	7,641	604	1,926	127	31	1
40 Rents.....	1,758	524	65,539	740	58,426	31,206	7,856	2,915	1,222	115	101
41 Royalties.....	42	3	17,671	1,930	8,478	2,220	188	5	1	-	4
42 Net farm profit.....	-	-	612	63	496	14	-	9	-	-	-
43 Net gain, sales other than capital assets.....	10	94	73,562	27,585	44,546	1,339	159	13	6	-	7
44 Other income.....	4,907	1,664	75,163	31,430	32,962	49,747	7,849	5,076	1,152	272	319
45 Total deductions.....	796,681	389,298	2,825,701	872,750	1,451,866	4,520,693	391,901	666,604	393,264	41,916	56,442
46 Cost of goods sold.....	591,203	332,152	147,747	327	58,120	1,132,427	76,611	233,435	135,730	18,317	8,520
47 Salaries and wages.....	93,786	18,727	603,683	365,531	117,617	1,342,870	81,688	141,457	91,055	7,425	20,796
48 Payments to partners.....	16,275	3,084	108,326	65,980	18,438	167,653	5,583	20,450	9,085	891	4,627
49 Rent paid.....	21,111	7,013	87,625	28,914	42,595	270,284	27,955	29,889	15,871	1,691	5,578
50 Interest paid.....	1,537	868	346,110	100,790	216,910	47,357	17,742	5,635	3,156	156	258
51 Taxes.....	11,654	6,502	248,275	33,832	202,257	112,769	22,055	16,530	10,070	807	1,307
52 Casualty losses.....	47	5	1,042	139	859	531	70	202	192	-	2
53 Bad debts.....	1,101	206	1,559	1,420	2,363	11,554	669	2,633	322	51	2
54 Repairs.....	2,627	1,160	65,971	2,624	60,971	52,743	15,382	10,486	7,036	290	645
55 Depreciation.....	10,542	3,949	350,491	8,845	327,401	237,173	48,562	44,754	27,865	1,670	2,385
56 Amortization.....	147	213	4,413	565	3,541	4,517	343	446	289	-	-
57 Depletion.....	90	-	22,384	2,286	9,931	1,672	44	1,080	1,080	-	-
58 Net farm loss.....	-	9	540	-	316	216	-	97	97	-	-
59 Net loss from other partnerships, etc.....	-	-	9,982	1,048	5,449	1,291	125	114	114	-	-
60 Net loss, sales other than capital assets.....	200	11	3,973	115	3,473	2,024	53	172	150	1	2
61 Other deductions.....	46,361	15,394	811,580	260,334	381,625	1,135,612	95,019	159,224	91,152	10,617	12,320
62 Gross profit (less loss) (34 less 44).....	293,049	90,753	3,073,559	929,040	1,573,193	5,241,137	327,707	548,078	303,324	33,151	65,553
63 Net profit (less loss) (33 less 43).....	94,439	35,673	815,644	227,753	360,080	1,954,897	29,423	125,231	48,674	9,970	18,063
64 Receipts not included above:											
65 Net short-term capital gain.....	141	10	31,415	23,458	3,333	1,528	4	40	40	-	-
66 Net long-term capital gain.....	454	805	280,462	88,218	107,574	15,698	719	2,260	1,614	93	33
67 Net gain under section 1231.....	658	297	31,794	501	24,589	11,056	3,254	321	74	-	-
68 Deductions not included above:											
69 Net short-term capital loss.....	94	-	4,744	2,176	1,272	3,385	5	-	-	-	-
70 Net long-term capital loss.....	25	191	4,258	1,894	1,649	1,157	362	37	34	1	-
71 Net loss under section 1231.....	11	78	2,361	18	2,070	1,438	176	72	4	-	-
72 Contributions.....	437	83	9,773	2,530	3,758	9,203	327	1,107	505	14	6
73 Compiled net profit (less loss) ¹	95,125	36,413	1,138,179	333,312	486,827	1,967,996	32,530	126,636	49,859	10,048	18,090

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Partnerships with assets greater than zero, by industry—Continued									
	Services—Continued									
	Business services	Automobile repair, services, and garages	Repair services, except automotive	Recreational services	Medical and other health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services
					Total medical and other health services	Offices of physicians and surgeons	Office of dentists and dental services			
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
1 Number of partnerships.....	8,730	7,935	4,585	5,608	10,777	5,218	724	8,641	4,879	5,774
2 Number of partners.....	23,400	18,238	10,023	24,941	32,633	13,824	1,599	27,438	12,449	17,829
(Thousand dollars)										
3 Total assets.....	309,295	308,569	67,023	391,104	349,926	121,651	14,358	320,097	177,929	206,713
4 Cash.....	43,858	33,050	10,380	29,578	68,222	35,277	4,322	136,001	55,767	65,442
5 Notes and accounts receivable.....	84,937	58,448	16,511	57,857	65,524	24,828	1,459	62,058	51,720	68,593
6 Less: Reserve for bad debts.....	763	1,188	300	17,073	1,161	586	-	1,354	286	2,376
7 Inventories, total.....	13,664	39,850	15,792	5,784	4,185	1,117	40	863	9,682	1,876
8 Other than last-in, first-out.....	291	907	483	160	273	9	-	362	-	2
9 Last-in, first-out.....	5,898	10,625	6,982	1,909	1,348	149	40	14	1,603	729
10 Not allocated.....	7,475	28,318	8,327	3,715	2,564	959	-	487	8,079	1,145
11 Investments in Government obligations.....	3,714	3,098	80	3,201	1,903	473	-	7,974	4,536	711
12 Other current assets.....	2,817	2,199	521	3,347	3,820	1,640	20	5,651	593	2,440
13 Other investments.....	17,721	16,823	983	20,678	13,970	2,135	672	40,035	10,445	13,398
14 Depreciable assets.....	218,946	184,066	30,228	404,189	275,358	97,313	13,902	103,844	51,810	62,196
15 Less: Accumulated amortization and depreciation.....	106,983	73,356	12,707	185,605	111,105	47,239	6,842	50,326	22,197	28,867
16 Depletable assets.....	1,358	1,912	771	491	2,439	654	-	3,547	556	412
17 Less: Accumulated depletion.....	629	823	360	237	1,021	81	-	1,494	334	153
18 Land.....	7,859	33,926	2,718	31,190	14,786	3,554	630	1,977	4,259	2,142
19 Intangible assets.....	4,907	1,244	211	17,257	1,884	531	-	1,961	715	4,465
20 Less: Accumulated amortization.....	293	540	30	5,662	480	153	-	99	67	621
21 Other assets.....	18,182	9,860	2,225	26,109	11,602	2,188	155	9,459	10,730	17,055
22 Total liabilities.....	309,295	308,569	67,023	391,104	349,926	121,651	14,358	320,097	177,929	206,713
23 Accounts payable.....	59,098	37,558	10,288	55,359	22,364	6,102	453	25,363	28,449	15,159
24 Mortgages, notes, and loans payable (short-term):										
25 Banks.....	8,459	60,180	1,503	16,225	9,190	2,750	990	5,774	8,833	4,720
26 Other.....	14,077	6,660	1,229	17,128	6,221	1,880	395	4,235	5,018	950
27 Not segregated.....	12,559	5,847	800	5,443	7,916	1,456	-	3,812	1,623	3,624
28 Other current liabilities.....	7,973	5,888	1,504	7,296	7,748	3,423	185	16,483	10,212	7,517
29 Mortgages, notes, and loans payable (long-term):										
30 Banks.....	7,372	11,665	520	10,290	26,239	2,812	860	1,443	1,971	1,697
31 Other.....	19,459	14,672	1,702	55,914	15,197	2,619	465	4,109	3,593	1,406
32 Not segregated.....	9,871	11,705	2,816	19,844	10,003	1,424	65	4,173	1,418	4,158
33 Other liabilities.....	15,507	9,557	935	12,911	23,898	12,964	34	27,241	20,737	15,133
34 Partners' capital accounts.....	154,290	144,837	45,726	190,694	221,150	86,221	10,911	227,464	96,075	152,349
35 Total receipts.....	590,897	460,930	186,123	1,281,986	618,679	54,023	1,038,597	622,988	603,064	425,384
36 Business receipts.....	581,951	453,808	184,639	1,273,617	617,192	53,660	1,027,703	614,264	600,274	399,656
37 Income from other partnerships, etc.....	545	39	-	211	87	-	1,082	4,000	1,088	1,840
38 Nonqualifying dividends.....	3	-	-	14	6	-	78	112	1	32
39 Interest.....	569	1,560	114	891	94	15	765	349	586	269
40 Rents.....	3,539	2,719	251	2,632	469	171	1,843	467	310	8,594
41 Royalties.....	1,258	74	4	5	-	-	130	179	1	376
42 Net farm profit.....	-	2	-	-	-	-	-	1	-	2
43 Net gain, sales other than capital assets.....	37	352	33	70	14	-	349	-	-	258
44 Other income.....	2,995	2,376	1,082	4,546	817	177	6,647	3,616	804	14,357
45 Total deductions.....	482,562	396,501	148,501	655,655	262,831	31,469	461,434	489,466	391,289	398,022
46 Cost of goods sold.....	215,123	218,655	91,914	64,824	15,779	4,684	11,364	119,901	9,352	81,617
47 Salaries and wages.....	91,964	49,844	15,513	240,233	103,587	9,559	214,843	188,578	225,514	83,045
48 Payments to partners.....	15,245	11,772	4,839	31,082	7,255	3,278	16,163	18,070	32,667	9,093
49 Rent paid.....	13,667	22,723	4,310	56,603	27,707	2,137	51,465	16,122	23,758	22,014
50 Interest paid.....	3,400	5,365	490	5,223	725	162	841	1,618	1,359	5,437
51 Taxes.....	8,756	8,751	2,634	14,551	5,660	611	8,986	8,548	8,144	13,036
52 Casualty losses.....	25	130	9	7	4	-	6	2	7	73
53 Bad debts.....	1,679	1,622	533	1,226	271	8	976	1,108	836	213
54 Repairs.....	4,559	4,010	885	5,763	1,808	279	1,663	1,009	933	7,750
55 Depreciation.....	29,995	23,451	3,204	25,066	9,995	1,622	13,156	6,474	8,353	33,207
56 Amortization.....	862	734	3	232	116	-	359	124	276	1,087
57 Depletion.....	161	-	71	236	236	-	70	8	-	2
58 Net farm loss.....	-	59	-	-	-	-	-	-	-	60
59 Net loss from other partnerships, etc.....	6	421	9	-	-	-	249	56	222	75
60 Net loss, sales other than capital assets.....	95	71	1	996	942	11	67	17	28	523
61 Other deductions.....	97,025	48,893	23,756	209,613	88,746	9,118	141,226	127,831	79,840	140,790
62 Gross profit (less loss) (34 less 44).....	366,828	235,153	92,725	1,208,793	601,413	48,976	1,016,339	494,363	590,222	318,039
63 Net profit (less loss) (33 less 43).....	108,335	64,429	37,622	626,331	355,848	22,554	577,163	133,522	211,775	27,362
Receipts not included above:										
64 Net short-term capital gain.....	28	20	10	36	7	17	387	-	945	58
65 Net long-term capital gain.....	5,442	1,543	32	410	175	4	894	192	674	3,464
66 Net gain under section 1231.....	1,304	4,861	1	100	60	-	265	104	60	706
Deductions not included above:										
67 Net short-term capital loss.....	169	3,013	28	43	6	-	45	54	8	20
68 Net long-term capital loss.....	113	2	5	40	37	-	303	40	37	218
69 Net loss under section 1231.....	938	34	-	79	79	-	21	59	9	50
70 Contributions.....	679	144	59	2,005	1,150	94	2,322	779	1,414	309
71 Compiled net profit (less loss) ¹	113,210	67,660	37,573	624,710	354,818	22,481	576,018	132,886	211,986	30,993

¹Net profit (less loss) plus income not included in total receipts (62, 63, and 64), less deductions not included in total deductions (65, 66, 67, and 68).

²Loss

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See table 9 for complete list of industrial groups for active partnerships.

Except for columns 1 and 2, the data shown are limited to partnership returns reporting balance sheet data.

U. S. BUSINESS TAX RETURNS, JULY 1959-JUNE 1960

ACTIVE PARTNERSHIPS

Table 15.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS

Item	All active partnership returns	Partnerships with assets zero or not reported	Partnerships with assets greater than zero, by size of total assets									
			Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships.....	949,396	527,343	422,053	202,456	75,721	67,245	151,767	15,287	5,894	3,515	123	45
Number of partners.....	2,633,249	1,370,001	1,263,248	533,132	199,068	188,413	165,161	64,759	35,233	73,445	2,973	1,064
(Thousand dollars)												
Total assets.....	-	-	39,336,143	1,965,974	2,752,618	4,767,981	7,925,466	5,228,790	4,033,174	7,451,972	1,765,688	3,444,480
Cash.....	-	-	3,543,825	352,345	364,445	502,550	742,754	444,050	282,525	429,248	167,782	258,126
Notes and accounts receivable.....	-	-	8,918,032	272,593	434,078	833,989	1,539,541	1,051,278	838,190	1,536,888	560,552	1,850,923
Less: Reserve for bad debts.....	-	-	96,598	4,335	6,706	13,908	21,878	12,203	9,596	26,934	921	117
Inventories, total.....	-	-	4,995,619	316,771	525,409	855,426	1,260,054	669,168	472,204	558,058	301,461	37,068
Other than last-in, first-out.....	-	-	2,440,740	151,088	244,241	386,856	595,051	322,718	234,058	218,384	280,696	7,648
Last-in, first-out.....	-	-	178,488	13,287	17,735	24,986	34,087	16,646	15,245	43,222	13,280	-
Not allocated.....	-	-	2,376,391	152,396	263,433	443,584	630,916	329,804	222,901	296,452	7,485	29,420
Investments in Government obligations.....	-	-	799,612	5,478	10,505	23,607	79,100	76,322	73,164	180,345	8,356	342,735
Other current assets.....	-	-	730,243	25,383	29,233	49,410	97,730	71,082	81,554	181,730	157,563	36,558
Other investments.....	-	-	3,595,149	55,289	68,250	153,361	387,493	328,084	383,102	1,273,055	164,995	781,520
Depreciable assets.....	-	-	17,559,069	1,452,466	1,643,298	2,763,283	4,097,435	2,616,344	1,770,164	2,895,264	288,525	32,290
Less: Accumulated amortization and depreciation.....	-	-	6,486,744	739,115	692,500	1,105,897	1,515,195	955,239	613,880	780,111	74,346	10,461
Depletable assets.....	-	-	628,324	39,275	36,284	55,008	63,455	62,951	57,667	237,028	64,847	11,809
Less: Accumulated depletion.....	-	-	205,151	17,518	14,098	22,076	28,536	16,003	16,523	72,853	16,642	902
Land.....	-	-	3,572,675	102,743	231,767	476,698	935,968	698,575	499,081	605,161	22,083	599
Intangible assets.....	-	-	225,521	16,777	23,301	34,109	37,061	21,271	21,991	67,641	2,957	413
Less: Accumulated amortization.....	-	-	36,710	3,323	2,529	3,950	4,184	5,852	2,021	14,437	-	-
Other assets.....	-	-	1,593,277	91,145	101,881	166,371	254,668	178,962	195,552	381,889	118,890	103,919
Total liabilities.....	-	-	39,336,143	1,965,974	2,752,618	4,767,981	7,925,466	5,228,790	4,033,174	7,451,972	1,765,688	3,444,480
Accounts payable.....	-	-	6,461,102	294,308	364,534	591,108	942,110	675,751	574,070	1,169,730	460,812	1,388,679
Mortgages, notes, and loans payable (short-term).....	-	-	4,330,439	203,789	255,268	415,938	767,463	505,609	437,577	877,099	284,562	583,134
Banks.....	-	-	1,749,325	72,297	93,320	141,914	271,273	183,589	176,411	441,286	197,378	171,857
Other.....	-	-	1,164,946	68,136	82,016	142,631	262,505	148,107	128,529	153,749	26,450	152,823
Not segregated.....	-	-	1,416,168	63,356	79,932	131,393	233,685	173,913	132,637	282,066	60,734	258,454
Other current liabilities.....	-	-	868,980	54,112	63,347	101,746	184,798	108,418	106,724	161,669	19,488	68,678
Mortgages, notes, and loans payable (long-term).....	-	-	7,001,326	150,260	311,297	656,300	1,258,917	991,064	839,196	1,986,923	323,800	483,569
Banks.....	-	-	1,567,617	45,027	94,831	187,971	326,836	268,032	192,323	311,277	100,635	40,485
Other.....	-	-	2,889,921	58,636	122,553	263,414	542,256	407,850	352,208	791,568	96,552	255,784
Not segregated.....	-	-	2,543,788	46,597	93,913	206,915	389,825	315,182	293,665	884,078	126,313	187,300
Other liabilities.....	-	-	2,344,375	64,448	81,699	158,372	281,953	234,773	182,550	503,818	348,005	508,757
Partners' capital accounts.....	-	-	18,329,921	1,199,057	1,676,473	2,844,517	4,490,225	2,733,175	1,893,057	2,752,733	329,021	411,663
Total receipts.....	78,406,071	22,540,596	55,865,425	8,368,785	6,653,083	9,301,599	12,815,691	7,498,487	4,861,944	5,259,234	512,329	594,323
Business receipts.....	77,046,643	22,225,185	54,821,458	8,305,248	6,581,569	9,184,601	12,603,411	7,341,296	4,757,180	5,084,563	463,565	500,025
Income from other partnerships, etc.....	50,564	8,440	42,124	1,438	745	2,847	7,744	8,186	6,077	12,684	832	1,571
Nonqualifying dividends.....	5,913	2,164	3,749	156	185	213	753	529	433	261	1,022	197
Interest.....	281,872	61,974	219,898	3,887	5,696	12,961	23,818	18,094	16,123	44,735	22,649	71,935
Rents.....	262,762	65,091	197,671	9,196	15,117	27,762	48,433	35,073	23,544	30,193	8,148	205
Royalties.....	52,190	14,216	37,974	1,297	1,250	1,213	9,132	3,451	2,572	13,807	4,802	450
Net farm profit.....	17,138	12,712	4,426	134	565	850	903	1,025	552	343	54	-
Net gain, sales other than capital assets.....	122,313	40,080	82,233	4,854	4,925	6,721	14,084	17,930	10,337	8,204	8,492	6,686
Other income.....	566,676	110,734	455,942	42,575	43,031	64,431	107,413	72,903	45,126	64,444	2,765	13,254
Total deductions.....	69,561,363	19,294,902	50,266,461	6,844,778	5,832,099	8,366,452	11,760,037	7,008,445	4,553,140	4,947,529	447,023	506,958
Cost of goods sold.....	47,162,367	12,326,356	34,836,011	4,178,488	3,952,994	5,912,063	8,596,065	5,241,298	3,350,851	3,428,062	149,691	26,499
Salaries and wages.....	6,738,407	1,830,312	4,908,095	820,880	618,924	807,346	1,001,197	552,559	362,955	431,547	121,549	191,138
Payments to partners.....	1,024,213	250,438	773,775	199,459	114,893	126,081	138,841	59,682	40,308	53,473	12,705	28,333
Rent paid.....	1,250,392	361,407	888,985	258,129	131,950	138,310	151,207	69,109	48,069	68,922	10,134	13,155
Interest paid.....	744,646	167,752	576,894	23,150	31,827	60,810	104,954	73,341	63,918	123,923	34,501	60,470
Taxes.....	1,285,649	399,277	886,372	104,743	99,255	143,291	204,768	117,530	83,326	103,550	13,287	16,622
Casualty losses.....	13,075	5,521	7,554	1,205	487	1,683	2,286	1,294	381	151	1	66
Bad debts.....	136,697	24,633	112,064	12,447	12,186	20,569	31,487	15,533	10,127	8,505	577	633
Repairs.....	654,375	272,288	382,087	52,935	48,705	66,427	91,668	52,327	32,647	34,852	993	1,533
Depreciation.....	2,102,722	690,317	1,412,405	159,315	146,485	220,577	315,706	186,591	137,152	220,246	22,006	4,327
Amortization.....	25,716	5,045	20,671	3,003	1,753	2,763	4,050	1,579	4,900	2,059	51	513
Depletion.....	119,634	24,495	95,139	5,282	4,928	5,230	9,529	13,943	12,035	31,538	11,322	1,332
Net farm loss.....	13,318	7,430	5,888	283	228	898	2,235	421	905	838	-	120
Net loss from other partnerships, etc.....	27,465	11,907	15,558	936	296	787	1,971	2,367	3,578	5,223	47	153
Net loss, sales other than capital assets.....	27,791	14,777	13,014	3,283	1,860	1,031	2,214	1,525	1,438	1,542	114	7
Other deductions.....	8,234,896	2,902,947	5,331,949	1,021,280	665,328	858,586	1,101,859	619,346	400,550	432,898	70,045	162,057
Gross profit or loss ¹	29,884,276	9,898,829	19,985,447	4,126,760	2,628,575	3,772,538	4,007,346	2,099,998	1,406,329	1,656,501	313,874	473,526
Net profit or loss ²	8,844,708	3,245,694	5,599,014	1,524,007	820,984	935,147	1,055,654	490,042	308,804	311,705	65,206	87,365

¹Business receipts less cost of goods sold.²Total receipts less total deductions.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.--BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING: FOOD AND KINDRED PRODUCTS, INCLUDING BEVERAGES									
1	Number of partnerships.....	3,909	1,104	846	832	662	307	105	53
2	Number of partners.....	10,718	2,627	2,064	2,083	2,003	1,114	476	351
		(Thousand dollars)							
3	Total assets.....	459,844	12,638	31,863	58,515	103,532	103,638	72,325	77,333
4	Cash.....	48,242	1,635	2,822	5,779	12,823	12,575	6,658	5,950
5	Notes and accounts receivable.....	88,004	1,805	4,640	9,467	18,862	21,122	16,122	15,986
6	Less: Reserve for bad debts.....	1,732	-	30	115	713	426	204	244
7	Inventories, total.....	90,034	2,033	3,547	8,623	15,045	20,837	18,862	21,087
8	Other than last-in, first-out.....	38,791	256	1,318	3,454	5,706	10,141	8,403	9,513
9	Last-in, first-out.....	1,540	312	14	52	525	239	358	40
10	Not allocated.....	49,703	1,465	2,215	5,117	8,814	10,457	10,101	11,534
11	Investments in Government obligations.....	3,738	-	271	56	329	645	857	1,580
12	Other current assets.....	5,825	193	96	420	1,125	1,710	968	1,313
13	Other investments.....	11,755	2	166	1,729	2,970	2,346	1,433	3,109
14	Depreciable assets.....	342,562	14,082	31,875	54,683	80,715	71,862	44,510	44,835
15	Less: Accumulated amortization and depreciation.....	169,206	8,166	16,517	27,759	38,342	34,634	21,426	22,362
16	Depletable assets.....	3,183	-	1,517	574	96	203	300	493
17	Less: Accumulated depletion.....	912	-	112	193	25	103	167	312
18	Land.....	17,114	427	2,281	2,932	3,001	3,331	2,001	3,141
19	Intangible assets.....	2,784	26	567	878	875	298	84	56
20	Less: Accumulated amortization.....	342	-	270	53	-	16	3	-
21	Other assets.....	18,795	601	1,010	1,494	6,771	3,888	2,330	2,701
22	Total liabilities.....	459,844	12,638	31,863	58,515	103,532	103,638	72,325	77,333
23	Accounts payable.....	71,072	2,642	5,053	8,935	11,176	15,198	12,155	15,913
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	16,410	966	511	1,708	4,228	2,765	3,197	3,035
26	Other.....	8,996	653	1,033	1,648	1,137	1,337	2,098	1,090
27	Not segregated.....	14,745	762	792	2,003	1,883	3,787	2,054	3,464
28	Other current liabilities.....	13,797	354	565	1,136	2,035	5,161	1,974	2,572
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	9,305	98	304	868	3,027	3,046	1,164	798
31	Other.....	14,548	523	1,493	3,250	4,542	1,220	2,413	1,107
32	Not segregated.....	16,086	721	1,966	1,124	4,737	2,387	1,633	3,518
33	Other liabilities.....	9,746	350	842	631	1,589	1,660	1,817	2,857
34	Partners' capital accounts.....	285,139	5,569	19,304	37,212	69,178	67,077	43,820	42,979
35	Total receipts.....	1,626,570	64,952	122,046	194,440	334,017	358,219	278,579	274,317
36	Business receipts.....	1,618,897	64,925	121,577	193,491	332,217	356,630	276,993	273,064
37	Income from other partnerships, etc.....	63	-	-	-	5	8	50	-
38	Nonqualifying dividends.....	97	-	-	1	6	90	-	-
39	Interest.....	632	-	-	22	92	240	142	136
40	Rents.....	2,326	-	153	467	504	368	516	318
41	Royalties.....	14	-	-	-	4	-	10	-
42	Net farm profit.....	179	-	78	6	8	11	6	70
43	Net gain, sales other than capital assets.....	149	-	-	10	74	1	19	45
44	Other income.....	4,213	27	238	443	1,107	871	843	684
45	Total deductions.....	1,548,390	60,811	114,400	181,916	316,869	342,377	269,198	262,819
46	Cost of goods sold.....	1,239,465	47,151	87,662	140,924	247,486	270,740	226,310	219,192
47	Salaries and wages.....	107,407	4,597	8,618	13,639	25,458	27,493	14,101	13,501
48	Payments to partners.....	12,581	1,397	1,527	2,248	2,764	1,823	1,720	1,102
49	Rent paid.....	8,282	766	480	799	1,513	1,667	1,101	1,956
50	Interest paid.....	4,898	146	356	564	986	979	847	1,020
51	Taxes.....	14,871	527	1,264	2,112	3,286	2,893	1,992	2,797
52	Casualty losses.....	202	2	79	13	78	30	-	-
53	Bad debts.....	2,255	65	293	315	555	540	352	135
54	Repairs.....	11,619	422	1,142	1,540	2,788	2,742	1,544	1,441
55	Depreciation.....	30,827	1,441	2,827	4,218	7,022	6,966	4,081	4,272
56	Amortization.....	49	-	-	26	12	10	1	-
57	Depletion.....	110	-	-	-	57	-	2	51
58	Net farm loss.....	278	-	-	2	158	59	50	9
59	Net loss from other partnerships, etc.....	139	-	-	-	28	7	104	-
60	Net loss, sales other than capital assets.....	79	-	5	18	5	3	36	12
61	Other deductions.....	115,328	4,297	10,147	15,498	24,673	26,425	16,957	17,331
62	Gross profit (less loss) (34 less 44).....	379,432	17,774	33,915	52,567	84,731	85,890	50,683	53,872
63	Net profit (less loss) (33 less 43).....	78,180	4,141	7,646	12,524	17,148	15,842	9,381	11,498
64	Receipts not included above:								
65	Net short-term capital gain.....	76	3	-	55	6	10	2	-
66	Net long-term capital gain.....	922	3	19	96	273	380	60	91
67	Net gain under section 1231.....	701	6	5	11	68	107	245	259
68	Deductions not included above:								
69	Net short-term capital loss.....	11	-	-	-	-	1	-	10
70	Net long-term capital loss.....	96	-	5	17	10	6	8	50
71	Net loss under section 1231.....	69	6	2	5	46	1	9	-
72	Contributions.....	662	7	39	46	137	167	162	104
73	Compiled net profit (less loss) ¹	79,041	4,140	7,624	12,618	17,302	16,164	9,509	11,684

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING: APPAREL AND OTHER FINISHED PRODUCTS MADE FROM FABRICS AND SIMILAR MATERIALS									
1	Number of partnerships.....	2,988	1,135	490	580	501	188	67	27
2	Number of partners.....	7,558	2,419	1,183	1,429	1,420	612	310	185
(Thousand dollars)									
3	Total assets.....	305,303	12,761	17,310	41,688	76,776	64,515	44,943	47,310
4	Cash.....	39,117	2,148	3,982	5,652	10,540	7,986	4,063	4,746
5	Notes and accounts receivable.....	102,438	3,748	5,018	14,005	27,559	22,465	14,046	15,597
6	Less: Reserve for bad debts.....	1,159	9	34	93	324	276	185	238
7	Inventories, total.....	98,956	2,237	3,754	11,838	19,634	23,490	18,171	19,832
8	Other than last-in, first-out.....	53,654	1,012	1,662	7,762	10,451	10,725	11,328	10,714
9	Last-in, first-out.....	4,155	44	133	61	240	774	20	2,883
10	Not allocated.....	41,147	1,181	1,959	4,015	8,943	11,991	6,823	6,235
11	Investments in Government obligations.....	3,691	-	-	423	707	1,063	1,201	297
12	Other current assets.....	2,778	392	51	318	984	445	507	81
13	Other investments.....	9,771	126	189	821	1,833	2,582	2,010	2,210
14	Depreciable assets.....	83,756	9,165	7,526	14,163	27,515	11,676	7,720	5,991
15	Less: Accumulated amortization and depreciation.....	44,071	5,590	3,825	6,702	14,022	6,611	3,922	3,399
16	Depletable assets.....	135	29	16	-	76	14	-	-
17	Less: Accumulated depletion.....	5	5	-	-	-	-	-	-
18	Land.....	1,850	111	147	339	427	355	295	176
19	Intangible assets.....	602	-	-	247	88	178	67	22
20	Less: Accumulated amortization.....	284	-	-	170	38	40	34	2
21	Other assets.....	7,728	409	486	847	1,797	1,188	1,004	1,997
22	Total liabilities.....	305,303	12,761	17,310	41,688	76,776	64,515	44,943	47,310
23	Accounts payable.....	84,330	3,323	2,972	10,999	19,139	18,492	15,651	13,754
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	13,701	457	339	1,463	2,189	3,732	1,677	3,844
26	Other.....	8,190	214	2,055	1,505	1,698	1,515	1,024	179
27	Not segregated.....	4,401	185	662	183	398	531	1,244	1,198
28	Other current liabilities.....	13,092	920	1,171	1,818	3,205	2,763	1,980	1,235
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	3,264	118	192	89	2,080	266	519	-
31	Other.....	5,719	254	-	672	3,060	778	955	-
32	Not segregated.....	3,720	356	99	1,051	1,200	505	388	121
33	Other liabilities.....	9,577	1,061	881	686	1,961	1,454	1,713	1,821
34	Partners' capital accounts.....	159,309	5,873	8,939	23,222	41,846	34,479	19,792	25,158
35	Total receipts.....	965,920	67,800	67,683	129,491	224,925	206,629	138,447	130,945
36	Business receipts.....	962,511	67,570	67,498	128,913	224,142	206,063	137,997	130,328
37	Income from other partnerships, etc.....	15	-	-	-	1	4	-	10
38	Nonqualifying dividends.....	3	-	-	-	-	3	-	-
39	Interest.....	410	11	8	110	69	57	155	128
40	Rents.....	916	16	1	394	159	88	130	128
41	Royalties.....	8	-	-	-	4	2	2	-
42	Net farm profit.....	-	-	-	-	-	-	-	-
43	Net gain, sales other than capital assets.....	29	24	-	-	2	-	3	-
44	Other income.....	2,028	179	184	176	507	400	258	324
45	Total deductions.....	910,784	59,857	62,634	123,571	211,011	197,083	132,222	124,406
46	Cost of goods sold.....	745,380	45,566	50,152	100,678	170,961	161,434	110,769	105,820
47	Salaries and wages.....	38,811	1,701	2,636	4,169	8,671	10,140	5,972	5,522
48	Payments to partners.....	11,010	1,184	1,302	1,381	2,567	2,071	1,104	1,401
49	Rent paid.....	12,231	2,155	1,109	2,296	2,786	1,944	1,000	941
50	Interest paid.....	3,138	211	123	370	763	686	493	492
51	Taxes.....	13,109	1,209	1,160	2,246	3,291	2,193	1,954	1,056
52	Casualty losses.....	18	-	-	-	-	14	4	-
53	Bad debts.....	1,234	53	115	157	352	326	176	55
54	Repairs.....	2,134	333	316	418	523	239	200	105
55	Depreciation.....	7,791	971	811	1,186	2,492	1,030	729	572
56	Amortization.....	58	6	-	27	-	7	15	3
57	Depletion.....	-	-	-	-	-	-	-	-
58	Net farm loss.....	39	-	-	-	-	-	39	-
59	Net loss from other partnerships, etc.....	-	-	-	-	-	-	-	-
60	Net loss, sales other than capital assets.....	18	-	-	7	6	-	5	-
61	Other deductions.....	75,813	6,468	4,910	10,636	18,599	16,999	9,762	8,439
62	Gross profit (less loss) (34 less 44).....	217,131	22,004	17,346	28,235	53,181	44,629	27,228	24,508
63	Net profit (less loss) (33 less 43).....	55,136	7,943	5,049	5,920	13,914	9,546	6,225	6,539
64	Receipts not included above:								
65	Net short-term capital gain.....	71	-	-	11	17	31	12	-
66	Net long-term capital gain.....	337	1	-	61	73	41	67	94
67	Net gain under section 1231.....	740	-	29	664	18	4	9	16
68	Deductions not included above:								
69	Net short-term capital loss.....	13	-	-	2	8	-	3	-
70	Net long-term capital loss.....	77	-	-	11	6	57	2	1
71	Net loss under section 1231.....	-	-	-	-	-	-	-	-
72	Contributions.....	1,005	7	34	71	189	263	164	277
73	Compiled net profit (less loss) ¹	55,189	7,937	5,044	6,572	13,819	9,302	6,144	6,371

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING: LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE									
1	Number of partnerships.....	3,301	1,550	503	381	524	186	97	60
2	Number of partners.....	8,406	3,530	1,219	881	1,532	622	337	285
(Thousand dollars)									
3	Total assets.....	396,025	14,685	19,135	28,891	85,222	65,043	67,466	115,583
4	Cash.....	36,583	1,842	3,835	4,117	8,709	5,379	4,949	7,752
5	Notes and accounts receivable.....	74,134	2,101	2,728	4,245	17,880	13,346	11,832	22,002
6	Less: Reserve for bad debts.....	1,023	18	28	110	144	133	401	189
7	Inventories, total.....	72,382	1,434	2,439	5,008	16,948	13,600	15,737	17,216
8	Other than last-in, first-out.....	28,854	925	2,013	1,520	6,981	5,455	4,602	7,358
9	Last-in, first-out.....	4,193	13	3	165	1,270	327	528	1,887
10	Not allocated.....	39,335	496	423	3,323	8,697	7,818	10,607	7,971
11	Investments in Government obligations.....	1,291	-	1	139	12	443	431	265
12	Other current assets.....	5,988	133	200	305	1,569	882	1,802	1,097
13	Other investments.....	26,873	236	16	1,227	3,559	4,672	4,531	12,632
14	Depreciable assets.....	233,122	18,920	16,013	19,602	58,512	38,114	38,639	43,322
15	Less: Accumulated amortization and depreciation.....	124,563	10,994	9,247	10,689	31,734	22,075	20,451	19,373
16	Depletable assets.....	38,992	878	3,400	251	6,233	2,566	3,966	21,698
17	Less: Accumulated depletion.....	7,057	128	1,932	179	3,723	456	533	106
18	Land.....	20,341	173	1,009	2,044	4,344	5,748	3,242	3,781
19	Intangible assets.....	2,398	-	-	116	446	653	182	1,001
20	Less: Accumulated amortization.....	426	-	-	-	66	36	-	324
21	Other assets.....	16,990	108	701	2,815	2,677	2,340	3,540	4,809
22	Total liabilities.....	396,025	14,685	19,135	28,891	85,222	65,043	67,466	115,583
23	Accounts payable.....	50,930	2,996	3,314	2,815	10,925	6,968	7,330	16,582
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	13,102	814	580	705	2,531	2,854	1,496	4,122
26	Other.....	9,379	661	784	1,532	1,644	1,809	1,383	1,566
27	Not segregated.....	16,810	233	333	1,987	2,967	2,914	3,561	4,815
28	Other current liabilities.....	10,703	326	1,101	627	3,242	1,742	1,754	1,911
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	5,584	773	275	1,199	1,263	939	1,045	90
31	Other.....	11,259	389	918	778	1,792	1,714	1,779	3,889
32	Not segregated.....	18,961	654	729	285	3,770	2,567	3,264	7,692
33	Other liabilities.....	20,585	367	489	2,680	2,091	1,448	3,355	10,155
34	Partners' capital accounts.....	238,712	7,472	10,612	16,283	54,997	42,088	42,499	64,761
35	Total receipts.....	776,593	56,521	58,238	76,444	184,709	137,967	114,815	147,899
36	Business receipts.....	768,068	56,327	58,025	75,593	182,612	136,932	113,331	145,243
37	Income from other partnerships, etc.....	182	-	-	-	6	-	2	174
38	Nonqualifying dividends.....	1	-	-	-	-	1	-	-
39	Interest.....	915	10	10	32	109	145	144	465
40	Rents.....	1,480	81	58	111	209	142	411	468
41	Royalties.....	252	-	-	-	4	2	75	171
42	Net farm profit.....	210	3	-	184	8	6	9	-
43	Net gain, sales other than capital assets.....	158	1	3	25	95	29	4	1
44	Other income.....	5,327	99	142	499	1,661	710	839	1,377
45	Total deductions.....	734,543	49,887	52,618	69,856	173,636	132,131	110,640	145,775
46	Cost of goods sold.....	540,210	29,462	23,274	46,672	125,096	106,013	88,803	120,890
47	Salaries and wages.....	38,530	3,324	8,449	3,264	12,179	4,965	3,621	2,728
48	Payments to partners.....	7,560	2,158	866	710	1,356	1,068	756	646
49	Rent paid.....	3,793	642	1,052	320	618	316	494	351
50	Interest paid.....	4,684	233	300	337	846	749	806	1,413
51	Taxes.....	12,923	1,024	1,208	1,336	3,269	2,182	1,760	2,144
52	Casualty losses.....	162	7	20	2	1	42	90	-
53	Bad debts.....	1,741	104	115	315	400	262	226	319
54	Repairs.....	10,279	2,045	2,059	1,704	2,105	1,099	784	483
55	Depreciation.....	26,570	2,653	2,673	2,742	5,959	4,246	3,355	4,942
56	Amortization.....	425	-	-	-	52	54	76	243
57	Depletion.....	9,674	-	-	179	2,551	1,535	1,550	3,859
58	Net farm loss.....	324	47	3	63	131	4	62	14
59	Net loss from other partnerships, etc.....	722	-	-	-	-	-	710	12
60	Net loss, sales other than capital assets.....	180	-	3	6	9	5	13	144
61	Other deductions.....	76,766	8,188	12,596	12,206	19,064	9,591	7,534	7,587
62	Gross profit (less loss) (34 less 44).....	227,858	26,865	34,751	28,921	57,521	30,919	24,528	24,353
63	Net profit (less loss) (33 less 43).....	42,050	6,634	5,620	6,588	11,073	5,836	4,175	2,124
Receipts not included above:									
64	Net short-term capital gain.....	962	-	-	-	19	73	723	147
65	Net long-term capital gain.....	10,270	1,296	527	1,129	1,058	869	1,908	3,483
66	Net gain under section 1231.....	15,900	2,851	-	28	1,348	1,945	2,074	7,654
Deductions not included above:									
67	Net short-term capital loss.....	8	-	-	-	5	3	-	-
68	Net long-term capital loss.....	153	-	32	97	12	2	9	1
69	Net loss under section 1231.....	44	16	-	-	1	1	-	26
70	Contributions.....	244	4	-	38	55	66	27	54
71	Compiled net profit (less loss) ¹	68,733	10,761	6,115	7,610	13,425	8,651	8,844	13,327

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES									
1	Number of partnerships.....	3,917	2,062	776	671	284	90	24	10
2	Number of partners.....	10,304	5,465	1,691	1,702	905	317	124	100
		(Thousand dollars)							
3	Total assets.....	192,941	19,122	27,718	43,762	41,470	27,657	16,461	16,751
4	Cash.....	27,278	3,759	3,666	5,586	5,907	3,297	2,133	2,930
5	Notes and accounts receivable.....	46,172	4,531	5,656	11,140	10,182	6,902	3,482	4,279
6	Less: Reserve for bad debts.....	631	56	61	143	133	122	59	57
7	Inventories, total.....	22,032	2,062	2,544	4,547	3,701	3,514	2,911	2,753
8	Other than last-in, first-out.....	10,530	1,283	1,392	2,296	1,295	1,859	1,417	988
9	Last-in, first-out.....	1,014	210	464	4	71	265	-	-
10	Not allocated.....	10,488	569	688	2,247	2,335	1,390	1,494	1,765
11	Investments in Government obligations.....	1,431	123	182	737	7	55	327	-
12	Other current assets.....	1,025	33	14	151	241	185	58	343
13	Other investments.....	6,008	57	26	557	2,840	429	1,869	230
14	Depreciable assets.....	132,142	17,354	20,787	34,069	25,969	17,609	8,263	8,091
15	Less: Accumulated amortization and depreciation.....	60,463	9,779	7,700	15,792	11,993	7,751	3,853	3,595
16	Depletable assets.....	1,868	560	1,299	-	9	-	-	-
17	Less: Accumulated depletion.....	863	309	548	-	6	-	-	-
18	Land.....	4,633	30	422	993	992	1,300	388	508
19	Intangible assets.....	3,132	-	255	593	889	358	547	490
20	Less: Accumulated amortization.....	391	-	11	17	81	63	7	212
21	Other assets.....	9,568	757	1,187	1,341	2,946	1,944	402	991
22	Total liabilities.....	192,941	19,122	27,718	43,762	41,470	27,657	16,461	16,751
23	Accounts payable.....	25,555	3,723	3,628	5,018	3,564	3,017	2,681	3,924
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	4,401	771	915	1,022	893	466	291	43
26	Other.....	4,487	527	1,760	1,247	616	242	95	-
27	Not segregated.....	3,123	1,365	18	1,188	387	146	19	-
28	Other current liabilities.....	6,738	646	428	1,592	1,483	1,038	851	700
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	4,066	496	910	803	539	1,209	103	6
31	Other.....	9,342	682	2,822	1,114	2,713	938	854	219
32	Not segregated.....	4,050	231	1,235	1,703	62	363	26	430
33	Other liabilities.....	5,916	801	455	1,919	432	808	506	995
34	Partners' capital accounts.....	125,263	9,880	15,547	28,156	30,781	19,430	11,035	10,434
35	Total receipts.....	418,844	67,420	57,647	95,976	78,045	55,086	32,800	31,870
36	Business receipts.....	416,042	67,339	57,344	95,637	77,516	54,418	32,359	31,429
37	Income from other partnerships, etc.....	56	-	-	-	-	56	-	-
38	Nonqualifying dividends.....	6	-	-	-	-	-	4	2
39	Interest.....	234	1	18	44	72	12	30	57
40	Rents.....	672	7	42	109	166	128	46	174
41	Royalties.....	338	7	-	-	-	8	323	-
42	Net farm profit.....	1	-	-	-	-	-	-	1
43	Net gain, sales other than capital assets.....	-	-	-	-	-	-	-	-
44	Other income.....	1,495	66	243	186	291	464	38	207
45	Total deductions.....	358,145	55,311	46,997	82,695	66,529	49,339	30,009	27,265
46	Cost of goods sold.....	231,530	30,109	27,637	57,710	43,523	31,970	20,204	20,377
47	Salaries and wages.....	38,804	6,327	5,131	6,727	6,821	7,964	3,756	2,078
48	Payments to partners.....	12,350	3,725	2,090	1,834	2,581	1,009	619	492
49	Rent paid.....	7,080	2,277	1,181	1,369	1,113	698	378	64
50	Interest paid.....	1,503	235	317	393	262	189	79	28
51	Taxes.....	6,285	757	891	1,454	1,234	932	431	586
52	Casualty losses.....	21	-	6	8	-	-	-	7
53	Bad debts.....	1,207	113	210	288	183	184	74	155
54	Repairs.....	2,050	314	377	460	404	259	110	126
55	Depreciation.....	11,629	1,733	2,120	2,743	2,496	1,301	706	530
56	Amortization.....	142	-	8	16	13	56	9	40
57	Depletion.....	-	-	-	-	-	-	-	-
58	Net farm loss.....	-	-	-	-	-	-	-	-
59	Net loss from other partnerships, etc.....	6	-	-	-	-	-	6	-
60	Net loss, sales other than capital assets.....	5	1	-	-	-	4	-	-
61	Other deductions.....	45,533	9,720	7,029	9,693	7,899	4,773	3,637	2,782
62	Gross profit (less loss) (34 less 44).....	184,512	37,230	29,707	37,927	33,993	22,448	12,155	11,052
63	Net profit (less loss) (33 less 43).....	60,699	12,109	10,650	13,281	11,516	5,747	2,791	4,605
64	Receipts not included above:								
65	Net short-term capital gain.....	1	-	-	1	-	-	-	-
66	Net long-term capital gain.....	387	82	27	151	32	48	47	-
67	Net gain under section 1231.....	184	-	-	9	148	8	3	16
68	Deductions not included above:								
69	Net short-term capital loss.....	5	2	-	-	-	3	-	-
70	Net long-term capital loss.....	13	-	-	-	1	3	-	9
71	Net loss under section 1231.....	91	71	-	-	5	-	15	-
72	Contributions.....	265	64	3	63	51	40	25	19
73	Compiled net profit (less loss) ¹	60,897	12,054	10,674	13,379	11,639	5,757	2,801	4,593

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry	Partnerships with assets greater than zero, by size of total assets							
	Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING: MACHINERY, EXCEPT ELECTRICAL AND TRANSPORTATION EQUIPMENT								
1 Number of partnerships.....	3,303	1,713	436	497	496	117	30	14
2 Number of partners.....	8,196	3,869	1,029	1,274	1,396	336	134	158
(Thousand dollars)								
3 Total assets.....	235,179	20,014	15,270	34,857	74,600	39,598	18,989	31,851
4 Cash.....	32,650	3,281	1,793	4,457	9,831	7,633	3,038	2,617
5 Notes and accounts receivable.....	53,036	4,190	2,631	6,773	15,560	7,355	4,440	12,087
6 Less: Reserve for bad debts.....	1,079	47	28	87	274	142	82	419
7 Inventories, total.....	36,661	2,153	1,297	4,994	9,290	5,668	4,445	8,814
8 Other than last-in, first-out.....	25,655	1,016	1,030	3,270	5,753	3,811	2,404	8,371
9 Last-in, first-out.....	894	86	-	25	212	270	301	-
10 Not allocated.....	10,112	1,051	267	1,699	3,325	1,587	1,740	443
11 Investments in Government obligations.....	4,344	1	-	402	3,353	67	511	10
12 Other current assets.....	1,082	62	25	204	366	258	129	38
13 Other investments.....	5,906	119	26	1,765	760	279	416	2,541
14 Depreciable assets.....	177,609	17,533	26,150	29,403	54,248	29,057	11,518	9,700
15 Less: Accumulated amortization and depreciation.....	93,557	8,403	18,064	14,789	27,382	13,393	6,140	5,386
16 Depletable assets.....	1,077	465	-	-	591	21	-	-
17 Less: Accumulated depletion.....	408	183	-	-	225	-	-	-
18 Land.....	9,530	354	922	1,451	4,153	1,883	379	388
19 Intangible assets.....	226	4	3	25	84	84	33	57
20 Less: Accumulated amortization.....	63	3	-	-	20	1	14	25
21 Other assets.....	8,165	488	515	259	4,329	829	316	1,429
22 Total liabilities.....	235,179	20,014	15,270	34,857	74,600	39,598	18,989	31,851
23 Accounts payable.....	31,368	2,275	1,446	4,478	7,379	3,586	2,803	9,401
24 Mortgages, notes, and loans payable (short-term):								
25 Banks.....	7,838	645	376	494	5,408	401	284	230
26 Other.....	4,019	537	686	359	1,634	270	461	72
27 Not segregated.....	2,874	292	567	1,214	131	378	292	-
28 Other current liabilities.....	5,306	511	263	616	1,887	993	530	506
29 Mortgages, notes, and loans payable (long-term):								
30 Banks.....	5,083	534	556	1,602	1,190	966	219	16
31 Other.....	5,301	378	482	979	1,678	1,534	78	172
32 Not segregated.....	4,374	594	1,085	592	1,280	270	524	29
33 Other liabilities.....	6,959	555	989	417	1,548	954	456	2,040
34 Partners' capital accounts.....	162,057	13,693	8,820	24,106	52,465	30,246	13,342	19,385
35 Total receipts.....	426,025	55,830	33,195	68,589	130,407	71,105	38,984	27,915
36 Business receipts.....	420,901	54,249	33,082	68,350	129,083	70,439	38,851	26,847
37 Income from other partnerships, etc.....	60	-	-	-	10	50	-	-
38 Nonqualifying dividends.....	1	-	-	-	-	-	1	-
39 Interest.....	1,247	-	1	59	300	61	29	797
40 Rents.....	934	84	103	103	359	222	6	57
41 Royalties.....	791	784	-	-	1	-	-	6
42 Net farm profit.....	-	-	-	-	-	-	2	1
43 Net gain, sales other than capital assets.....	36	33	-	-	-	-	1	-
44 Other income.....	2,055	680	9	77	654	331	96	208
45 Total deductions.....	368,836	44,666	26,148	58,675	114,998	63,613	34,152	26,584
46 Cost of goods sold.....	253,575	24,922	14,648	41,058	80,319	46,227	26,394	20,007
47 Salaries and wages.....	28,323	4,610	3,856	2,948	7,488	5,470	2,226	1,725
48 Payments to partners.....	12,246	2,216	894	3,038	3,774	1,071	679	574
49 Rent paid.....	4,322	1,913	584	381	831	269	193	151
50 Interest paid.....	1,743	263	222	205	501	209	103	240
51 Taxes.....	7,445	687	563	1,302	2,561	1,254	654	424
52 Casualty losses.....	-	-	-	-	-	-	-	-
53 Bad debts.....	1,537	404	90	214	578	128	50	73
54 Repairs.....	2,188	290	90	414	649	404	134	207
55 Depreciation.....	14,273	1,991	1,410	2,636	4,018	2,298	1,095	825
56 Amortization.....	47	19	-	3	18	3	2	2
57 Depletion.....	-	-	-	-	-	-	-	-
58 Net farm loss.....	333	-	-	-	330	3	-	-
59 Net loss from other partnerships, etc.....	10	-	-	-	-	9	1	-
60 Net loss, sales other than capital assets.....	139	-	-	15	124	-	-	-
61 Other deductions.....	42,655	7,351	3,791	6,461	13,807	6,268	2,621	2,356
62 Gross profit (less loss) (34 less 44).....	167,326	29,327	18,434	27,292	48,764	24,212	12,457	6,840
63 Net profit (less loss) (33 less 43).....	57,189	11,164	7,047	9,914	15,409	7,492	4,832	1,331
64 Receipts not included above:								
65 Net short-term capital gain.....	111	-	-	-	44	7	-	60
66 Net long-term capital gain.....	2,411	64	2	4	4	2,125	10	202
67 Net gain under section 1231.....	775	531	-	35	25	111	12	61
68 Deductions not included above:								
69 Net short-term capital loss.....	26	2	-	1	21	-	2	-
70 Net long-term capital loss.....	97	16	-	-	80	1	-	-
71 Net loss under section 1231.....	20	5	-	5	10	-	-	-
72 Contributions.....	225	6	3	17	141	26	11	21
73 Compiled net profit (less loss) ¹	60,118	11,730	7,046	9,930	15,230	9,708	4,841	1,633

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: APPAREL AND ACCESSORIES									
1	Number of partnerships.....	9,868	3,247	2,834	2,312	1,265	173	34	3
2	Number of partners.....	22,844	7,037	6,364	5,479	3,315	509	119	21
		(Thousand dollars)							
3	Total assets.....	567,900	42,749	101,697	156,577	181,801	57,516	22,467	5,093
4	Cash.....	81,643	7,387	15,644	20,611	28,579	5,451	2,575	1,396
5	Notes and accounts receivable.....	97,098	4,667	14,403	25,066	32,109	13,684	5,501	1,668
6	Less: Reserve for bad debts.....	1,738	69	133	610	291	316	299	20
7	Inventories, total.....	277,310	24,335	58,396	82,937	80,147	21,688	8,634	1,173
8	Other than last-in, first-out.....	134,932	12,694	27,288	42,743	33,980	12,660	5,567	-
9	Last-in, first-out.....	6,181	773	-	2,519	436	2,453	-	-
10	Not allocated.....	136,197	10,868	31,108	37,675	45,731	6,575	3,067	1,173
11	Investments in Government obligations.....	1,799	117	210	434	112	398	528	-
12	Other current assets.....	4,473	482	184	303	995	1,736	742	31
13	Other investments.....	14,735	59	850	1,525	9,180	2,222	786	113
14	Depreciable assets.....	150,277	10,071	23,406	42,012	49,973	17,281	6,762	772
15	Less: Accumulated amortization and depreciation.....	78,511	5,723	13,242	20,942	27,977	6,428	3,788	411
16	Depletable assets.....	1,608	89	993	304	209	13	-	-
17	Less: Accumulated depletion.....	865	43	613	98	110	1	-	-
18	Land.....	6,708	98	309	987	4,239	524	551	-
19	Intangible assets.....	1,401	617	327	56	360	28	13	-
20	Less: Accumulated amortization.....	876	449	123	7	287	-	10	-
21	Other assets.....	12,838	1,111	1,086	3,999	4,563	1,236	472	371
22	Total liabilities.....	567,900	42,749	101,697	156,577	181,801	57,516	22,467	5,093
23	Accounts payable.....	103,902	10,556	18,727	27,462	28,620	12,010	4,543	1,984
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	19,664	1,423	3,073	3,843	7,352	2,529	848	596
26	Other.....	7,449	789	2,929	1,665	675	971	420	-
27	Not segregated.....	10,564	1,188	1,295	2,408	3,117	2,250	306	-
28	Other current liabilities.....	14,205	1,174	2,454	4,009	4,359	1,320	707	182
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	6,877	304	1,743	2,255	1,837	504	234	-
31	Other.....	7,904	576	645	2,783	2,935	723	242	-
32	Not segregated.....	5,570	288	625	1,986	2,016	229	426	-
33	Other liabilities.....	12,062	2,158	2,464	2,154	3,552	1,302	69	363
34	Partners' capital accounts.....	379,703	24,293	67,742	108,012	127,338	35,678	14,672	1,968
35	Total receipts.....	1,174,697	122,961	238,557	318,788	326,779	107,286	50,583	9,743
36	Business receipts.....	1,157,015	122,081	236,116	315,013	320,415	104,565	49,667	9,158
37	Income from other partnerships, etc.....	142	-	-	-	99	41	2	-
38	Nonqualifying dividends.....	18	-	1	-	6	11	-	-
39	Interest.....	905	25	34	147	349	271	43	36
40	Rents.....	3,694	119	118	403	1,595	912	169	378
41	Royalties.....	16	1	-	-	15	-	-	-
42	Net farm profit.....	6	-	-	-	5	1	-	-
43	Net gain, sales other than capital assets.....	5	-	2	-	3	-	-	-
44	Other income.....	12,896	735	2,286	3,225	4,292	1,485	702	171
45	Total deductions.....	1,080,520	113,054	217,991	290,532	301,950	99,768	47,692	9,533
46	Cost of goods sold.....	770,098	82,424	160,141	213,285	208,505	67,786	31,448	6,509
47	Salaries and wages.....	110,972	7,112	17,584	27,066	36,285	13,805	7,734	1,386
48	Payments to partners.....	19,814	3,177	4,765	5,054	5,049	1,156	566	47
49	Rent paid.....	46,404	7,329	10,016	10,889	11,582	3,954	2,241	393
50	Interest paid.....	3,437	265	555	1,065	957	434	135	26
51	Taxes.....	14,806	1,193	3,241	3,724	4,583	1,356	609	100
52	Casualty losses.....	129	32	12	2	26	53	4	-
53	Bad debts.....	3,149	97	384	1,008	344	214	24	19
54	Repairs.....	3,419	388	693	848	889	430	143	28
55	Depreciation.....	12,174	979	2,372	3,488	3,540	1,183	531	81
56	Amortization.....	322	2	40	43	172	25	40	-
57	Depletion.....	96	-	96	-	-	-	-	-
58	Net farm loss.....	-	-	-	-	-	-	-	-
59	Net loss from other partnerships, etc.....	3	-	-	-	-	1	2	-
60	Net loss, sales other than capital assets.....	253	-	154	-	9	87	3	-
61	Other deductions.....	95,444	10,056	17,938	24,060	29,270	9,154	4,022	944
62	Gross profit (less loss) (34 less 44).....	386,917	39,657	75,975	101,728	111,910	36,779	18,219	2,649
63	Net profit (less loss) (33 less 43).....	94,177	9,907	20,566	28,256	24,829	7,518	2,891	210
64	Receipts not included above:								
65	Net short-term capital gain.....	94	-	2	59	-	27	6	-
66	Net long-term capital gain.....	2,104	4	38	94	1,920	44	4	-
67	Net gain under section 1231.....	67	13	16	7	25	4	2	-
68	Deductions not included above:								
69	Net short-term capital loss.....	14	-	-	5	-	9	-	-
70	Net long-term capital loss.....	598	7	-	60	523	-	8	-
71	Net loss under section 1231.....	177	79	67	-	27	4	-	-
72	Contributions.....	1,037	54	79	231	422	166	73	12
73	Compiled net profit (less loss) ¹	94,616	9,784	20,476	28,120	25,802	7,414	2,822	198

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

TABLE 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry	Partnerships with assets greater than zero, by size of total assets							
	Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: FURNITURE, HOME FURNISHINGS, AND EQUIPMENT								
1 Number of partnerships.....	8,580	3,279	1,790	1,689	1,373	340	97	12
2 Number of partners.....	20,627	7,297	4,211	3,982	3,659	1,027	389	62
(Thousand dollars)								
3 Total assets.....	615,038	39,744	66,148	118,337	198,643	114,838	61,472	15,856
4 Cash.....	54,515	6,216	5,829	11,730	16,812	9,237	4,140	551
5 Notes and accounts receivable.....	219,056	8,233	14,621	38,053	68,786	53,072	25,534	10,757
6 Less: Reserve for bad debts.....	5,156	107	455	856	1,125	1,509	760	344
7 Inventories, total.....	199,043	17,396	30,149	42,256	63,705	26,108	16,279	3,150
8 Other than last-in, first-out.....	102,310	9,404	14,518	20,282	31,679	13,743	10,502	2,182
9 Last-in, first-out.....	5,053	363	820	643	3,011	216	-	-
10 Not allocated.....	91,680	7,629	14,811	21,331	29,015	12,149	5,777	968
11 Investments in Government obligations.....	11,939	13	50	124	3,121	8,182	399	50
12 Other current assets.....	4,246	243	313	1,511	826	843	476	34
13 Other investments.....	12,514	34	505	1,587	3,758	2,101	4,296	233
14 Depreciable assets.....	139,657	10,268	17,846	28,533	46,970	20,043	13,843	2,154
15 Less: Accumulated amortization and depreciation.....	54,408	4,663	6,808	11,257	17,918	7,556	5,189	1,017
16 Depletable assets.....	1,114	584	115	64	269	82	-	-
17 Less: Accumulated depletion.....	633	319	99	-	184	31	-	-
18 Land.....	14,362	404	1,070	2,485	6,105	3,102	979	217
19 Intangible assets.....	2,534	240	198	1,781	270	45	-	-
20 Less: Accumulated amortization.....	58	45	-	9	4	-	-	-
21 Other assets.....	16,313	1,247	2,814	2,335	7,252	1,119	1,475	71
22 Total liabilities.....	615,038	39,744	66,148	118,337	198,643	114,838	61,472	15,856
23 Accounts payable.....	106,581	11,325	15,201	22,445	28,598	16,502	9,739	2,771
24 Mortgages, notes, and loans payable (short-term):								
25 Banks.....	20,890	1,276	2,936	2,709	6,208	2,443	4,655	663
26 Other.....	12,498	1,357	2,423	2,529	3,336	1,948	871	34
27 Not segregated.....	9,590	670	1,621	1,465	2,654	1,720	1,460	-
28 Other current liabilities.....	13,795	1,157	1,986	3,998	2,865	1,913	1,529	347
29 Mortgages, notes, and loans payable (long-term):								
30 Banks.....	8,513	475	2,019	998	3,372	836	680	133
31 Other.....	16,962	751	2,183	5,205	5,363	2,531	802	127
32 Not segregated.....	14,427	900	1,560	2,893	5,585	1,704	1,025	760
33 Other liabilities.....	26,056	1,048	2,230	3,152	6,556	5,131	7,215	724
34 Partners' capital accounts.....	385,726	20,785	33,989	72,943	134,106	80,110	33,496	10,297
35 Total receipts.....	1,086,872	131,767	161,983	241,768	331,619	146,200	76,522	19,013
36 Business receipts.....	1,086,561	130,610	160,614	237,829	323,454	141,800	74,084	18,170
37 Income from other partnerships, etc.....	209	-	-	69	106	33	1	-
38 Nonqualifying dividends.....	12	-	1	-	-	1	10	-
39 Interest.....	2,455	123	145	420	850	511	397	9
40 Rents.....	2,216	82	188	329	1,069	367	150	31
41 Royalties.....	8	-	-	8	-	-	-	-
42 Net farm profit.....	8	-	-	-	8	-	-	-
43 Net gain, sales other than capital assets.....	62	41	14	4	1	2	-	-
44 Other income.....	17,341	911	1,021	3,109	6,131	3,486	1,880	803
45 Total deductions.....	1,012,117	118,695	148,983	219,730	302,031	133,474	71,803	17,401
46 Cost of goods sold.....	731,380	82,314	112,658	162,381	221,935	95,731	45,708	10,653
47 Salaries and wages.....	95,393	8,364	9,131	18,645	28,898	15,603	11,837	2,915
48 Payments to partners.....	19,198	3,629	3,948	3,974	5,023	1,386	1,055	183
49 Rent paid.....	25,171	4,941	4,229	5,629	5,747	2,354	1,827	444
50 Interest paid.....	5,056	389	757	1,178	1,426	611	538	157
51 Taxes.....	12,963	1,119	1,699	2,948	4,166	1,878	937	216
52 Casualty losses.....	111	5	-	98	8	-	-	-
53 Bad debts.....	5,926	649	598	955	2,246	735	514	229
54 Repairs.....	3,252	382	412	790	860	375	322	111
55 Depreciation.....	11,847	1,452	1,751	2,650	3,583	1,446	807	158
56 Amortization.....	57	3	-	43	1	3	7	-
57 Depletion.....	142	-	88	-	54	-	-	-
58 Net farm loss.....	28	-	-	28	-	-	-	-
59 Net loss from other partnerships, etc.....	186	17	-	165	-	-	4	-
60 Net loss, sales other than capital assets.....	96	68	-	-	28	-	-	-
61 Other deductions.....	101,311	15,363	13,712	20,246	28,056	13,352	8,247	2,335
62 Gross profit (less loss) (34 less 44).....	355,181	48,296	47,956	75,448	101,519	46,069	28,376	7,517
63 Net profit (less loss) (33 less 43).....	96,755	13,072	13,000	22,038	29,588	12,726	4,719	1,612
Receipts not included above:								
64 Net short-term capital gain.....	9	-	-	2	-	-	7	-
65 Net long-term capital gain.....	636	123	17	14	78	366	35	3
66 Net gain under section 1231.....	799	85	127	6	543	3	2	33
Deductions not included above:								
67 Net short-term capital loss.....	76	1	-	5	-	64	6	-
68 Net long-term capital loss.....	63	20	-	7	28	2	6	-
69 Net loss under section 1231.....	10	-	-	-	10	-	-	-
70 Contributions.....	759	70	25	73	270	160	128	33
71 Compiled net profit (less loss) ¹	97,291	13,189	13,119	21,975	29,901	12,869	4,623	1,615

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry	Partnerships with assets greater than zero, by size of total assets							
	Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE: AUTOMOTIVE DEALERS								
1 Number of partnerships.....	10,285	3,147	1,907	2,636	2,063	392	112	28
2 Number of partners.....	24,645	7,728	4,327	5,993	4,981	1,016	405	195
(Thousand dollars)								
3 Total assets.....	865,103	35,834	70,773	190,320	307,441	130,562	76,989	53,184
4 Cash.....	84,659	5,041	7,033	19,901	32,201	13,422	5,063	1,998
5 Notes and accounts receivable.....	180,734	5,299	12,097	29,277	57,837	25,981	24,701	25,542
6 Less: Reserve for bad debts.....	5,667	326	412	817	2,182	959	353	618
7 Inventories, total.....	373,277	18,985	35,373	88,017	134,014	54,833	26,514	15,541
8 Other than last-in, first-out.....	190,792	10,161	14,954	43,826	70,576	29,940	13,425	7,910
9 Last-in, first-out.....	8,049	106	508	2,190	3,855	962	428	-
10 Not allocated.....	174,436	8,718	19,911	42,001	59,583	23,931	12,661	7,631
11 Investments in Government obligations.....	9,267	158	161	580	1,256	1,128	5,834	100
12 Other current assets.....	9,459	450	1,076	1,328	2,990	1,915	1,210	490
13 Other investments.....	16,070	271	986	2,143	4,693	3,919	2,667	1,391
14 Depreciable assets.....	241,366	7,485	19,717	62,630	95,995	33,620	12,240	9,679
15 Less: Accumulated amortization and depreciation.....	108,385	3,383	9,587	28,404	41,566	15,648	5,632	4,165
16 Depletable assets.....	2,660	116	593	1,120	459	183	189	-
17 Less: Accumulated depletion.....	1,337	28	386	636	126	60	101	-
18 Land.....	33,048	801	1,556	8,893	11,420	5,571	3,217	1,590
19 Intangible assets.....	1,577	-	85	371	931	190	-	-
20 Less: Accumulated amortization.....	83	-	5	1	62	15	-	-
21 Other assets.....	28,458	965	2,486	5,918	9,581	6,482	1,390	1,636
22 Total liabilities.....	865,103	35,834	70,773	190,320	307,441	130,562	76,989	53,184
23 Accounts payable.....	107,785	5,602	9,088	25,236	35,252	15,867	10,271	6,469
24 Mortgages, notes, and loans payable (short-term):								
25 Banks.....	55,986	2,857	3,360	11,522	17,217	8,113	9,387	3,530
26 Other.....	55,896	1,931	6,274	12,535	18,499	6,747	4,961	4,899
27 Not segregated.....	40,660	910	3,551	11,165	13,600	6,579	2,266	2,589
28 Other current liabilities.....	21,113	804	2,270	4,318	7,048	3,484	1,954	1,235
29 Mortgages, notes, and loans payable (long-term):								
30 Banks.....	12,463	263	1,465	3,885	4,111	1,637	295	807
31 Other.....	26,742	744	2,667	4,243	9,314	2,675	568	6,531
32 Not segregated.....	26,701	853	1,727	5,450	8,072	2,887	1,846	5,866
33 Other liabilities.....	23,308	409	2,051	3,348	5,600	2,693	2,799	6,408
34 Partners' capital accounts.....	494,449	21,411	38,320	108,618	188,728	79,880	42,642	14,850
35 Total receipts.....	3,446,933	213,264	301,573	751,921	1,210,271	542,073	271,610	156,221
36 Business receipts.....	3,394,783	210,927	298,454	741,268	1,192,892	532,924	267,007	151,311
37 Income from other partnerships, etc.....	98	-	-	11	25	43	5	14
38 Nonqualifying dividends.....	13	-	-	10	2	1	-	-
39 Interest.....	4,430	182	351	459	1,227	844	818	549
40 Rents.....	5,473	162	229	2,441	1,502	712	267	160
41 Royalties.....	115	8	-	98	3	6	6	-
42 Net farm profit.....	138	-	-	39	30	40	29	-
43 Net gain, sales other than capital assets.....	460	-	184	59	86	27	102	2
44 Other income.....	41,423	1,985	2,355	7,634	14,409	7,479	3,376	4,185
45 Total deductions.....	3,347,856	202,990	288,036	728,634	1,180,450	528,826	264,800	154,120
46 Cost of goods sold.....	2,919,255	175,292	251,211	636,918	1,036,168	460,417	230,727	128,522
47 Salaries and wages.....	145,338	6,073	9,466	27,291	51,166	27,712	13,785	9,845
48 Payments to partners.....	29,689	3,115	2,959	8,100	9,974	3,258	1,325	958
49 Rent paid.....	22,084	2,701	2,925	4,591	6,250	2,944	1,616	1,057
50 Interest paid.....	15,104	852	1,334	3,693	4,900	1,991	1,017	1,317
51 Taxes.....	19,193	1,090	1,945	4,362	6,707	2,858	1,338	893
52 Casualty losses.....	331	18	5	26	158	73	44	7
53 Bad debts.....	9,783	650	1,130	2,049	3,046	1,358	475	1,075
54 Repairs.....	7,926	883	1,344	1,462	2,500	1,101	404	232
55 Depreciation.....	18,554	880	1,592	5,394	5,961	2,552	999	1,176
56 Amortization.....	114	44	8	6	36	17	3	-
57 Depletion.....	45	19	-	3	14	7	2	-
58 Net farm loss.....	29	-	2	3	17	7	-	-
59 Net loss from other partnerships, etc.....	11	-	-	5	2	4	-	-
60 Net loss, sales other than capital assets.....	83	19	15	13	28	5	-	3
61 Other deductions.....	160,317	11,354	14,100	34,718	53,523	24,522	13,065	9,035
62 Gross profit (less loss) (34 less 44).....	475,528	35,635	47,243	104,350	156,724	72,507	36,280	22,789
63 Net profit (less loss) (33 less 43).....	99,077	10,274	13,537	23,287	29,821	13,247	6,810	2,101
Receipts not included above:								
64 Net short-term capital gain.....	150	-	40	10	58	11	2	29
65 Net long-term capital gain.....	6,853	363	416	4,038	677	200	810	349
66 Net gain under section 1231.....	898	194	84	48	254	144	136	38
Deductions not included above:								
67 Net short-term capital loss.....	4,018	-	-	-	449	4	3,564	1
68 Net long-term capital loss.....	70	-	13	16	18	6	9	8
69 Net loss under section 1231.....	396	387	-	2	5	2	-	-
70 Contributions.....	423	1	15	49	131	79	72	76
71 Compiled net profit (less loss) ¹	102,071	10,443	14,049	27,316	30,207	13,511	4,113	2,432

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry	Partnerships with assets greater than zero, by size of total assets							
	Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES: BUSINESS SERVICES								
1 Number of partnerships.....	8,730	6,150	1,053	929	459	69	56	14
2 Number of partners.....	23,400	15,710	2,627	2,265	1,780	405	555	58
(Thousand dollars)								
3 Total assets.....	309,295	40,643	37,747	63,928	64,630	23,787	41,699	36,861
4 Cash.....	43,858	10,076	7,482	7,282	9,514	4,664	3,947	893
5 Notes and accounts receivable.....	84,937	7,013	7,067	13,966	16,602	7,339	10,381	22,569
6 Less: Reserve for bad debts.....	763	175	107	29	115	162	175	-
7 Inventories, total.....	13,664	2,641	1,311	4,699	2,028	923	1,614	448
8 Other than last-in, first-out.....	5,898	1,291	777	1,121	869	691	1,149	-
9 Last-in, first-out.....	291	42	-	75	33	113	28	-
10 Not allocated.....	7,475	1,308	534	3,503	1,126	119	437	448
11 Investments in Government obligations.....	3,714	434	226	218	516	596	1,724	-
12 Other current assets.....	2,817	287	495	637	791	213	353	41
13 Other investments.....	17,721	824	164	3,807	6,433	1,932	3,780	781
14 Depreciable assets.....	218,946	37,619	28,700	49,777	46,970	12,516	19,951	23,743
15 Less: Accumulated amortization and depreciation.....	106,983	22,188	14,324	25,123	21,603	5,934	6,094	11,717
16 Depletable assets.....	1,358	392	205	280	1	-	480	-
17 Less: Accumulated depletion.....	629	230	140	64	-	-	195	-
18 Land.....	7,859	713	1,223	1,695	1,221	779	2,192	36
19 Intangible assets.....	4,907	967	1,533	1,475	513	273	146	-
20 Less: Accumulated amortization.....	293	222	4	10	22	35	-	-
21 Other assets.....	18,182	2,492	4,246	5,318	1,781	683	3,595	67
22 Total liabilities.....	309,295	40,643	37,747	63,928	64,630	23,787	41,699	36,861
23 Accounts payable.....	59,098	7,116	6,135	7,073	6,857	4,836	4,556	22,525
24 Mortgages, notes, and loans payable (short-term):								
25 Banks.....	8,459	2,078	857	1,021	3,172	288	152	891
26 Other.....	14,077	2,116	1,220	2,599	4,491	391	3,145	115
27 Not segregated.....	12,559	1,771	967	2,577	3,006	200	244	3,794
28 Other current liabilities.....	7,973	1,307	1,140	1,907	1,424	987	1,092	116
29 Mortgages, notes, and loans payable (long-term):								
30 Banks.....	7,372	789	363	1,558	1,923	24	2,715	-
31 Other.....	19,459	1,520	2,231	3,336	1,831	210	10,326	5
32 Not segregated.....	9,871	711	432	1,654	3,788	506	42	2,738
33 Other liabilities.....	15,507	671	662	4,069	620	2,002	1,290	6,193
34 Partners' capital accounts.....	154,920	22,564	23,740	38,134	37,518	14,343	18,137	484
35 Total receipts.....	590,897	169,067	85,101	99,760	107,357	65,738	51,896	11,978
36 Business receipts.....	581,951	167,504	83,653	98,402	105,805	64,538	50,151	11,898
37 Income from other partnerships, etc.....	545	-	-	272	82	159	32	-
38 Nonqualifying dividends.....	3	-	-	-	-	-	3	-
39 Interest.....	569	66	17	101	104	54	199	28
40 Rents.....	3,539	360	1,072	655	98	32	1,322	-
41 Royalties.....	1,258	85	-	27	971	170	5	-
42 Net farm profit.....	-	-	-	-	-	-	-	-
43 Net gain, sales other than capital assets.....	37	6	20	-	10	-	1	-
44 Other income.....	2,995	1,046	339	303	287	785	183	52
45 Total deductions.....	482,562	130,201	66,540	85,464	89,718	56,948	43,991	9,700
46 Cost of goods sold.....	215,123	41,605	26,260	41,271	52,247	32,252	21,488	-
47 Salaries and wages.....	91,964	30,668	14,959	14,496	12,446	10,468	7,284	1,643
48 Payments to partners.....	15,245	5,708	1,578	1,951	4,071	822	1,077	38
49 Rent paid.....	13,667	6,947	2,084	1,679	1,147	1,069	615	126
50 Interest paid.....	3,400	415	285	645	532	116	797	610
51 Taxes.....	8,756	2,064	1,498	1,590	1,741	781	842	240
52 Casualty losses.....	25	5	14	-	5	1	-	-
53 Bad debts.....	1,679	658	177	106	381	56	212	89
54 Repairs.....	4,559	1,254	1,196	671	446	447	318	227
55 Depreciation.....	29,995	4,733	3,695	5,655	7,065	1,848	1,898	5,101
56 Amortization.....	862	58	4	767	5	-	28	-
57 Depletion.....	161	13	140	5	3	-	-	-
58 Net farm loss.....	-	-	-	-	-	-	-	-
59 Net loss from other partnerships, etc.....	6	5	-	-	1	-	-	-
60 Net loss, sales other than capital assets.....	95	43	-	-	52	-	-	-
61 Other deductions.....	97,025	36,025	14,650	16,628	9,576	9,088	9,432	1,626
62 Gross profit (less loss) (34 less 44).....	366,828	125,899	57,393	57,131	53,558	32,286	28,663	11,898
63 Net profit (less loss) (33 less 43).....	108,335	38,866	18,561	14,296	17,639	8,790	7,905	2,278
Receipts not included above:								
64 Net short-term capital gain.....	28	-	-	1	3	1	23	-
65 Net long-term capital gain.....	5,442	723	263	3,264	64	64	76	988
66 Net gain under section 1231.....	1,304	36	-	-	73	24	117	1,054
Deductions not included above:								
67 Net short-term capital loss.....	169	44	3	-	-	-	-	122
68 Net long-term capital loss.....	113	-	18	3	-	-	88	4
69 Net loss under section 1231.....	938	733	-	8	197	-	-	-
70 Contributions.....	679	285	125	88	57	59	60	5
71 Compiled net profit (less loss) ¹	113,210	38,563	18,678	17,462	17,525	8,820	7,973	4,189

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS—Continued

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES: AUTOMOBILE REPAIR, SERVICES, AND GARAGES									
1	Number of partnerships.....	7,935	5,470	1,271	773	265	81	44	31
2	Number of partners.....	18,238	12,124	2,979	1,993	674	210	120	138
		(Thousand dollars)							
3	Total assets.....	308,569	42,839	45,804	52,087	37,426	28,811	31,682	69,920
4	Cash.....	33,050	7,085	5,917	5,356	3,654	1,056	1,231	8,751
5	Notes and accounts receivable.....	58,448	7,820	8,126	7,259	3,370	2,430	774	28,669
6	Less: Reserve for bad debts.....	1,188	137	781	115	109	-	44	2
7	Inventories, total.....	39,850	6,241	4,295	6,520	3,978	1,334	14	17,468
8	Other than last-in, first-out.....	10,625	3,148	1,735	2,532	2,740	455	4	11
9	Last-in, first-out.....	907	639	258	-	1	9	-	-
10	Not allocated.....	28,318	2,454	2,302	3,988	1,237	870	10	17,457
11	Investments in Government obligations.....	3,098	1	-	25	3,059	13	-	-
12	Other current assets.....	2,199	367	115	829	47	631	62	148
13	Other investments.....	16,823	973	365	865	296	557	12,946	821
14	Depreciable assets.....	184,066	29,802	30,647	33,498	20,891	22,020	29,020	18,188
15	Less: Accumulated amortization and depreciation.....	73,356	13,939	11,010	12,982	7,760	7,932	14,282	5,451
16	Depletable assets.....	1,912	1,476	204	121	-	111	-	-
17	Less: Accumulated depletion.....	823	674	89	60	-	-	-	-
18	Land.....	33,926	1,746	6,668	7,661	7,520	8,379	1,381	571
19	Intangible assets.....	1,244	254	64	11	-	596	319	-
20	Less: Accumulated amortization.....	540	16	35	4	-	485	-	-
21	Other assets.....	9,860	1,840	1,318	3,103	2,480	101	261	757
22	Total liabilities.....	308,569	42,839	45,804	52,087	37,426	28,811	31,682	69,920
23	Accounts payable.....	37,558	6,702	4,609	4,924	1,954	6,241	419	12,709
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	60,180	1,185	1,588	1,100	1,494	347	10,370	44,096
26	Other.....	6,660	1,401	1,634	751	1,007	631	14	1,222
27	Not segregated.....	5,847	684	513	734	311	412	-	3,193
28	Other current liabilities.....	5,888	1,400	468	1,229	1,705	299	332	455
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	11,665	358	1,041	4,127	3,215	1,113	1,811	-
31	Other.....	14,672	1,152	3,628	2,433	2,457	4,292	491	219
32	Not segregated.....	11,705	1,726	2,742	539	1,491	3,292	1,036	879
33	Other liabilities.....	9,557	767	729	2,346	264	510	4,604	337
34	Partners' capital accounts.....	144,837	27,464	28,852	33,904	23,528	11,674	12,605	6,810
35	Total receipts.....	460,930	172,439	95,164	97,145	43,677	23,000	12,278	17,227
36	Business receipts.....	453,808	171,373	93,870	95,600	43,087	22,403	11,487	15,988
37	Income from other partnerships, etc.....	39	-	-	-	-	-	39	-
38	Nonqualifying dividends.....	-	-	-	-	-	-	-	-
39	Interest.....	1,560	19	35	34	97	29	129	1,217
40	Rents.....	2,719	379	514	1,042	391	333	60	-
41	Royalties.....	74	13	60	-	1	-	-	-
42	Net farm profit.....	2	-	-	1	1	-	-	-
43	Net gain, sales other than capital assets.....	352	15	6	-	-	27	303	1
44	Other income.....	2,376	640	679	468	100	208	260	21
45	Total deductions.....	396,501	142,100	80,880	86,530	39,361	21,848	10,727	15,055
46	Cost of goods sold.....	218,655	82,469	49,511	49,739	25,210	10,741	365	620
47	Salaries and wages.....	49,844	15,431	10,299	14,257	3,723	2,171	1,406	2,557
48	Payments to partners.....	11,772	6,724	1,798	1,538	618	133	100	861
49	Rent paid.....	22,723	11,262	2,205	6,177	1,575	367	428	709
50	Interest paid.....	5,365	613	606	396	402	673	858	1,817
51	Taxes.....	8,751	2,398	1,989	1,675	832	947	332	578
52	Casualty losses.....	130	24	18	25	62	-	1	-
53	Bad debts.....	1,622	437	438	355	264	32	62	34
54	Repairs.....	4,010	852	831	709	640	279	363	336
55	Depreciation.....	23,451	3,224	3,136	2,493	1,945	3,165	4,608	4,880
56	Amortization.....	734	2	-	3	12	-	710	7
57	Depletion.....	-	-	-	-	-	-	-	-
58	Net farm loss.....	59	-	-	59	-	-	-	-
59	Net loss from other partnerships, etc.....	421	-	-	-	420	-	-	1
60	Net loss, sales other than capital assets.....	71	7	-	11	-	53	-	-
61	Other deductions.....	48,893	18,657	10,049	9,093	3,658	3,287	1,494	2,655
62	Gross profit (less loss) (34 less 44).....	235,153	88,904	44,359	45,861	17,877	11,662	11,122	15,368
63	Net profit (less loss) (33 less 43).....	64,429	30,339	14,284	10,615	4,316	1,152	1,551	2,172
Receipts not included above:									
64	Net short-term capital gain.....	20	2	-	-	-	5	12	1
65	Net long-term capital gain.....	1,543	560	10	104	138	161	202	368
66	Net gain under section 1231.....	4,861	321	3,867	3	31	12	177	450
Deductions not included above:									
67	Net short-term capital loss.....	3,013	-	-	-	-	-	-	3,013
68	Net long-term capital loss.....	2	-	1	-	-	1	-	-
69	Net loss under section 1231.....	34	15	8	11	-	-	-	-
70	Contributions.....	144	31	25	29	15	25	12	7
71	Compiled net profit (less loss) ¹	67,660	31,176	18,127	10,682	4,470	1,304	1,930	229

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS WITH BALANCE SHEETS

Table 16.—BALANCE SHEET AND INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES, BY SIZE OF TOTAL ASSETS--Continued

Item and selected industry		Partnerships with assets greater than zero, by size of total assets							
		Total	Under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES: ENGINEERING AND ARCHITECTURAL SERVICES									
1	Number of partnerships.....	4,879	3,621	609	374	162	68	25	20
2	Number of partners.....	12,449	8,510	1,621	1,107	583	282	174	172
		(Thousand dollars)							
3	Total assets.....	177,929	25,332	21,022	27,690	25,151	23,135	17,963	37,636
4	Cash.....	55,767	11,305	9,070	11,795	6,917	4,655	2,793	9,232
5	Notes and accounts receivable.....	51,720	2,939	2,982	6,524	7,473	6,691	9,058	16,053
6	Less: Reserve for bad debts.....	286	-	11	-	31	3	13	228
7	Inventories, total.....	9,682	244	549	90	1,045	6,401	1,044	309
8	Other than last-in, first-out.....	1,603	161	57	90	333	154	546	262
9	Last-in, first-out.....	-	-	-	-	-	-	-	-
10	Not allocated.....	8,079	83	492	-	712	6,247	498	47
11	Investments in Government obligations.....	4,536	-	98	329	702	47	1,341	2,019
12	Other current assets.....	593	188	15	60	118	76	107	29
13	Other investments.....	10,445	643	612	663	4,683	908	1,145	1,791
14	Depreciable assets.....	51,810	14,729	9,632	9,435	6,172	4,538	2,310	4,994
15	Less: Accumulated amortization and depreciation.....	22,197	6,524	3,842	3,336	2,865	1,989	1,175	2,466
16	Depletable assets.....	556	556	-	-	-	-	-	-
17	Less: Accumulated depletion.....	334	334	-	-	-	-	-	-
18	Land.....	4,259	237	1,025	1,578	482	409	528	-
19	Intangible assets.....	715	249	76	223	74	2	25	66
20	Less: Accumulated amortization.....	67	2	40	-	1	-	5	19
21	Other assets.....	10,730	1,102	856	329	382	1,400	805	5,856
22	Total liabilities.....	177,929	25,332	21,022	27,690	25,151	23,135	17,963	37,636
23	Accounts payable.....	28,449	2,875	417	2,537	3,150	3,705	3,724	12,041
24	Mortgages, notes, and loans payable (short-term):								
25	Banks.....	8,833	2,028	735	1,019	1,863	1,008	1,017	1,163
26	Other.....	5,018	1,940	634	444	314	1,581	23	82
27	Not segregated.....	1,623	601	408	178	379	44	13	-
28	Other current liabilities.....	10,212	812	1,610	589	1,119	1,379	1,540	3,163
29	Mortgages, notes, and loans payable (long-term):								
30	Banks.....	1,971	612	655	255	233	202	14	-
31	Other.....	3,593	615	803	940	156	341	363	375
32	Not segregated.....	1,418	542	79	-	98	200	299	200
33	Other liabilities.....	20,737	2,183	689	697	1,223	6,529	1,538	7,878
34	Partners' capital accounts.....	96,075	13,124	14,992	21,031	16,616	8,146	9,432	12,734
35	Total receipts.....	622,988	185,825	77,766	81,572	83,238	58,736	47,826	88,025
36	Business receipts.....	614,264	182,528	77,598	80,563	81,674	57,432	47,306	87,163
37	Income from other partnerships, etc.....	4,000	728	22	452	1,196	1,126	164	312
38	Nonqualifying dividends.....	112	-	-	-	-	-	112	-
39	Interest.....	349	36	21	76	49	14	73	80
40	Rents.....	467	227	27	183	11	11	8	-
41	Royalties.....	179	12	-	123	-	9	35	-
42	Net farm profit.....	1	-	-	-	-	-	1	-
43	Net gain, sales other than capital assets.....	-	-	-	-	-	-	-	-
44	Other income.....	3,616	2,294	98	175	308	144	127	470
45	Total deductions.....	489,466	129,443	56,474	63,276	69,216	49,903	42,316	78,838
46	Cost of goods sold.....	119,901	15,495	3,990	13,850	19,442	16,010	17,280	33,834
47	Salaries and wages.....	188,578	48,728	25,640	25,973	27,071	21,135	13,619	26,412
48	Payments to partners.....	18,070	8,436	2,854	2,422	1,997	701	669	991
49	Rent paid.....	16,122	5,579	1,602	1,788	1,940	1,232	1,473	2,508
50	Interest paid.....	1,618	337	390	172	203	143	185	188
51	Taxes.....	8,548	2,030	1,009	1,365	1,486	773	725	1,160
52	Casualty losses.....	2	-	-	-	-	-	-	-
53	Bad debts.....	1,108	49	22	248	14	274	186	315
54	Repairs.....	1,009	318	219	143	108	77	62	82
55	Depreciation.....	6,474	2,224	1,027	929	794	450	357	693
56	Amortization.....	124	6	71	10	20	4	6	7
57	Depletion.....	8	1	-	-	-	-	7	-
58	Net farm loss.....	-	-	-	-	-	-	-	-
59	Net loss from other partnerships, etc.....	56	6	1	23	1	17	8	-
60	Net loss, sales other than capital assets.....	17	5	-	10	-	1	-	1
61	Other deductions.....	127,831	46,227	19,649	16,343	16,140	9,086	7,739	12,647
62	Gross profit (less loss) (34 less 44).....	494,363	167,033	73,608	66,713	62,232	41,422	30,026	53,329
63	Net profit (less loss) (33 less 43).....	133,522	56,382	21,292	18,296	14,022	8,833	5,510	9,187
Receipts not included above:									
64	Net short-term capital gain.....	-	-	-	-	-	-	-	-
65	Net long-term capital gain.....	192	86	3	3	34	36	4	26
66	Net gain under section 1231.....	104	2	18	4	15	2	27	36
Deductions not included above:									
67	Net short-term capital loss.....	54	-	-	-	-	54	-	-
68	Net long-term capital loss.....	40	-	-	-	7	-	33	-
69	Net loss under section 1231.....	59	-	11	-	38	10	-	-
70	Contributions.....	779	176	84	152	160	56	42	109
71	Compiled net profit (less loss) ¹	132,886	56,294	21,218	18,151	13,866	8,751	5,466	9,140

¹Net profit (less loss) plus income not included in total receipts (62, 63, and 64), less deductions not included in total deductions (65, 66, 67, and 68).²Loss.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." See table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 17.—NUMBER OF PARTNERSHIPS AND TOTAL RECEIPTS: COMPARISON OF ALL ACTIVE PARTNERSHIPS WITH PARTNERSHIPS WITH BALANCE SHEETS, BY SELECTED INDUSTRIES

Industry	Number of partnerships			Total receipts		
	All active partnerships	Partnerships with balance sheets		All active partnerships (Thousand dollars)	Partnerships with balance sheets	
		Number	Percent		Amount (Thousand dollars)	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	949,396	422,053	44.5	78,406,071	55,865,475	71.3
Agriculture, forestry, and fisheries.....	141,715	20,042	14.1	4,412,813	1,594,345	36.1
Farms.....	131,530	16,690	12.7	3,672,798	1,205,075	32.8
Mining.....	13,301	6,030	45.3	986,837	745,511	75.5
Crude petroleum and natural gas.....	8,449	4,255	50.4	546,745	444,985	81.4
Construction.....	67,130	28,727	42.8	7,874,934	5,590,801	71.0
General contractors.....	19,508	9,485	48.6	4,334,987	3,290,550	76.0
Special trade contractors.....	41,211	17,013	41.3	3,008,113	1,975,604	65.7
Manufacturing.....	47,869	28,855	60.3	7,756,708	6,553,468	84.5
Food and kindred products, including beverages.....	6,800	3,909	57.5	2,007,628	1,626,570	81.0
Apparel and other finished products made from fabrics and similar materials.....	3,305	2,988	90.4	1,020,601	965,920	94.6
Lumber and wood products, except furniture.....	9,456	3,301	34.9	1,048,350	776,593	74.1
Printing, publishing, and allied industries.....	6,639	3,917	59.0	509,867	418,844	82.1
Machinery, except electrical and transportation equipment.....	4,897	3,303	67.5	519,387	426,025	82.0
Transportation, communication, and sanitary services.....	17,623	7,130	40.5	1,119,613	751,341	67.1
Motor freight transportation and warehousing.....	11,981	4,518	37.7	783,062	495,717	63.3
Wholesale and retail trade.....	303,822	153,822	50.6	42,073,880	30,413,251	72.3
Wholesale trade.....	50,456	32,259	63.9	14,693,198	11,966,830	81.4
Retail trade.....	241,170	114,595	47.5	25,143,176	16,795,833	66.8
Food.....	40,261	16,714	41.5	5,594,141	3,345,654	59.8
General merchandise.....	11,416	5,133	45.0	1,172,710	740,529	63.1
Apparel and accessories.....	15,247	9,868	64.7	1,474,277	1,174,697	79.7
Furniture, home furnishings, and equipment.....	14,413	8,580	59.5	1,434,984	1,108,872	77.3
Automotive dealers.....	16,759	10,285	61.4	4,243,204	3,446,933	81.2
Gasoline service stations.....	31,256	10,521	33.7	2,389,034	1,032,230	43.2
Eating and drinking places.....	49,191	18,470	37.5	2,447,117	1,328,429	54.3
Building materials.....	5,553	3,645	65.6	926,161	739,226	79.8
Hardware and farm equipment.....	11,819	7,179	60.7	1,444,555	1,056,668	73.1
Drug stores and proprietary stores.....	9,311	5,616	60.3	1,272,341	891,120	70.0
Liquor stores.....	5,414	3,188	58.9	575,123	424,951	73.9
Finance insurance, and real estate.....	185,173	95,192	51.4	4,745,143	3,641,345	76.7
Security and commodity brokers, dealers, exchanges, and services.....	4,834	2,665	55.1	1,302,761	1,100,503	84.5
Real estate.....	141,198	69,080	48.9	2,452,515	1,811,946	73.9
Services.....	160,498	79,405	49.5	9,166,991	6,475,590	70.6
Hotels, rooming houses, camps, and other lodging places.....	15,085	6,875	45.6	580,482	421,324	72.6
Personal services.....	33,490	14,388	43.0	1,170,394	791,835	67.7
Laundries, laundry services, and cleaning and dyeing plants.....	13,614	6,974	51.2	600,761	441,938	73.6
Photographic studios, including commercial photography.....	1,451	852	58.7	62,646	51,886	82.8
Beauty and barber shops, including schools.....	11,489	3,247	28.3	182,471	74,505	40.8
Business services.....	15,944	8,730	54.6	754,813	590,897	78.3
Automobile repair, services, and garages.....	18,460	7,935	43.0	770,081	460,930	60.0
Repair services, except automotive.....	10,612	4,585	43.2	307,268	186,123	60.6
Recreational services.....	12,520	5,608	44.8	575,642	425,384	73.9
Medical and other health services.....	17,322	10,777	62.2	1,759,353	1,281,986	72.9
Offices of physicians and surgeons.....	8,172	5,218	63.8	861,565	618,679	71.8
Offices of dentists and dental surgeons.....	1,046	724	69.2	71,415	54,023	75.6
Legal services.....	20,123	8,641	42.9	1,742,520	1,038,597	59.6
Engineering and architectural services.....	6,511	4,879	74.9	725,590	622,988	85.9
Accounting, auditing, and bookkeeping services.....	8,193	5,774	70.5	712,654	603,064	84.6

NOTE: Industry detail does not add to totals which include data for business activities not shown. See table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 18.—INVENTORY REPORTING PATTERNS, BY SELECTED INDUSTRIES

Industry	Active partnerships		Partnerships, with and without net profit, reporting inventory—							Number of partner- ships not reporting or without inventory
	Total number	Percent reporting some inventory data	Both beginning- and end-of-year			Beginning-of-year only		End-of-year only		
			Number	Beginning- of-year (Thousand dollars)	End-of-year (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries.....	949,396	36.2	301,296	4,747,451	5,053,693	15,613	163,725	26,713	164,189	605,774
Agriculture, forestry, and fisheries.....	141,715	6.4	7,632	207,773	203,944	806	14,887	619	5,548	132,658
Farms.....	131,530	5.2	5,720	175,019	170,014	774	14,548	311	1,813	124,725
Mining.....	13,301	4.5	484	9,694	9,932	94	1,198	(1)	(1)	12,699
Crude petroleum and natural gas.....	8,449	2.2	137	700	875	(1)	(1)	(1)	(1)	8,266
Construction.....	67,130	29.2	15,789	205,805	214,080	1,599	39,082	2,184	23,214	47,558
General contractors.....	19,508	19.8	2,740	89,623	94,348	558	21,913	562	16,346	15,648
Special trade contractors.....	41,211	36.0	12,460	102,611	107,369	883	14,027	1,491	5,888	26,377
Manufacturing.....	47,869	62.9	26,874	547,571	594,358	1,197	24,495	2,042	7,532	17,756
Food and kindred products, including beverages.....	6,800	72.2	4,637	91,257	97,691	98	7,588	172	599	1,893
Apparel and other finished products made from fabrics and similar materials.....	3,305	84.0	2,579	96,355	102,048	62	4,962	136	1,762	528
Lumber and wood products, except furniture.....	9,456	35.3	2,642	72,102	78,282	446	5,176	250	1,579	6,118
Printing, publishing, and allied industries.....	6,639	60.7	3,709	22,134	22,892	(1)	(1)	237	198	2,610
Machinery, except electrical and transportation equip- ment.....	4,897	56.9	2,457	36,465	42,291	(1)	(1)	263	908	2,110
Transportation, communication, and sanitary services.....	17,623	5.4	705	4,945	6,039	150	606	(1)	(1)	16,681
Motor freight transportation and warehousing.....	11,981	5.0	415	3,223	3,858	(1)	(1)	(1)	(1)	11,389
Wholesale and retail trade.....	303,822	80.5	216,744	3,649,570	3,894,731	9,986	74,566	17,695	119,356	59,397
Wholesale trade.....	50,456	63.1	27,278	915,702	999,368	1,437	20,823	3,132	31,768	18,609
Retail trade.....	241,170	83.9	180,118	2,510,868	2,657,735	8,220	49,974	14,034	82,886	38,798
Food.....	40,261	86.4	31,873	262,073	269,474	1,467	6,440	1,461	7,160	5,460
General merchandise.....	11,416	88.4	9,412	210,604	217,845	259	4,209	422	2,876	1,323
Apparel and accessories.....	15,247	92.6	12,834	321,105	338,653	433	5,476	850	7,185	1,130
Furniture, home furnishings, and equipment.....	14,413	87.3	11,298	220,032	235,556	417	3,110	871	8,828	1,827
Automotive dealers.....	16,759	76.2	10,325	321,093	339,043	679	11,904	1,765	29,627	3,990
Gasoline service stations.....	31,256	86.9	23,296	81,467	100,138	1,357	3,903	2,505	5,488	4,098
Eating and drinking places.....	49,191	75.1	31,272	57,970	57,327	2,137	3,919	3,512	2,990	12,270
Building materials.....	5,553	87.1	4,461	136,226	142,090	(1)	(1)	317	2,490	716
Hardware and farm equipment.....	11,819	91.9	10,480	3,737,270	409,992	(1)	(1)	249	4,698	955
Drug stores and proprietary stores.....	9,311	93.6	8,486	183,049	195,379	(1)	(1)	149	2,621	597
Liquor stores.....	5,414	89.6	4,437	59,982	60,296	198	1,363	218	1,221	561
Finance, insurance, and real estate.....	185,173	-	Not applicable							185,173
Services.....	160,498	22.7	31,188	109,489	114,963	1,524	7,391	3,700	5,733	124,086
Hotels, rooming houses, camps, and other lodging places.....	15,085	16.0	2,162	6,165	5,941	(1)	(1)	224	274	12,671
Personal services.....	33,490	25.7	7,621	21,649	22,751	225	1,455	771	1,003	24,873
Laundries, laundry services, and cleaning and dyeing plants.....	13,614	16.2	1,864	4,779	4,847	(1)	(1)	237	530	11,407
Photographic studios, including commercial photography.....	1,451	41.5	463	1,430	1,585	(1)	(1)	(1)	(1)	849
Beauty and barber shops, including schools.....	11,489	17.2	1,743	763	764	(1)	(1)	217	98	9,509
Business services.....	15,944	17.1	2,079	10,209	10,958	177	1,303	475	1,243	13,213
Automobile repair, services, and garages.....	18,460	56.7	9,006	35,007	37,193	376	1,617	1,089	1,462	7,989
Repair services, except automotive.....	10,612	65.5	6,062	21,533	23,021	316	328	574	757	3,660
Recreational services.....	12,520	25.6	2,589	3,632	3,955	203	235	407	632	9,321
Medical and other health services.....	17,322	6.0	972	3,044	3,343	(1)	(1)	(1)	(1)	16,290
Offices of physicians, surgeons, and oculists.....	8,172	2.0	164	515	581	(1)	(1)	(1)	(1)	8,008
Engineering and architectural services.....	6,511	5.5	196	4,358	5,477	(1)	(1)	(1)	(1)	6,156
Accounting, auditing, and bookkeeping services.....	8,193	1.9	131	326	324	(1)	(1)	(1)	(1)	8,042

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See Table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD ITEMS, GROSS PROFIT, NET PROFIT, NET LOSS, AND DEDUCTIONS, BY INDUSTRIAL DIVISION

Item	All industries	Industrial division											
		Agriculture, forestry, and fisheries	Mining	Construction	Manufacturing	Transportation, communication, and sanitary services	Wholesale and retail trade				Finance, insurance, and real estate	Services	Nature of business not allocable
							Total wholesale and retail trade	Wholesale trade	Retail trade	Wholesale and retail trade not allocable			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
NUMBER OF PARTNERSHIPS													
With and without net profit, total.	949,396	141,715	13,301	67,130	47,869	17,623	303,822	50,456	241,170	12,196	185,173	160,498	12,265
With cost of goods sold.....	491,840	31,703	6,181	55,914	42,142	3,359	280,509	40,804	228,354	11,351	4,490	62,470	5,072
Without cost of goods sold.....	457,556	110,012	7,120	11,216	5,727	14,264	23,313	9,652	12,816	845	180,683	98,028	7,193
With net profit, total.....	759,172	107,350	7,921	57,481	38,681	13,817	253,244	42,017	203,611	10,616	137,648	134,487	8,543
With cost of goods sold.....	410,679	24,400	3,876	48,542	34,849	2,560	235,457	34,216	191,226	10,015	3,861	53,122	4,012
Without cost of goods sold.....	348,493	82,950	4,045	8,939	3,832	11,257	17,787	7,801	9,385	601	133,787	81,365	4,531
Without net profit, total.....	190,224	34,365	5,380	9,649	9,188	3,806	50,578	8,439	40,559	1,580	47,525	26,011	3,722
With cost of goods sold.....	81,161	7,303	2,305	7,372	7,293	799	45,052	6,588	37,128	1,336	629	9,348	1,060
Without cost of goods sold.....	109,063	27,062	3,075	2,277	1,895	3,007	5,526	1,851	3,431	244	46,896	16,663	2,662
(Thousand dollars)													
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
With cost of goods sold:													
Total receipts.....	61,855,121	2,025,315	596,077	7,085,026	7,487,514	427,125	40,512,207	14,009,800	24,315,568	2,186,839	268,841	3,280,368	172,648
Business receipts.....	61,228,583	1,993,298	575,127	7,012,456	7,438,112	421,144	40,131,111	13,894,257	24,073,245	2,163,609	258,779	3,227,751	170,805
Total deductions.....	57,401,428	1,836,663	569,949	6,459,082	6,875,245	396,825	38,179,324	13,434,617	22,689,165	2,055,542	226,150	2,705,069	153,121
Cost of goods sold.....	45,349,798	1,116,086	318,686	5,115,645	5,228,783	253,801	31,579,320	11,827,277	18,079,010	1,673,033	161,965	1,459,387	116,125
Business deductions, total...	50,567,680	1,325,578	325,494	5,356,385	5,830,673	260,222	35,593,407	12,858,413	20,819,631	1,915,363	161,965	1,580,083	133,873
Inventory, beginning-of-year	4,911,176	222,660	7,358	248,421	572,066	5,551	3,724,136	936,525	2,560,842	226,769	(3)	114,880	16,104
Purchases.....	37,713,522	816,126	74,916	2,193,114	3,595,393	151,732	29,858,363	11,099,769	17,166,175	1,592,419	81,169	856,359	86,350
Labor, supplies, etc.....	7,942,982	286,792	243,220	2,914,850	1,663,214	102,939	2,010,908	822,119	1,092,614	96,175	80,796	608,844	31,419
Inventory, end of year (minus).	5,217,882	209,492	6,808	240,740	601,890	6,421	4,014,087	1,031,136	2,740,621	242,330	(3)	120,696	17,748
Other business deductions.....	12,051,630	720,577	251,263	1,343,437	1,646,462	143,024	6,600,004	1,607,340	4,610,155	382,509	64,185	1,243,682	36,996
Gross profit (less loss) ¹	15,878,785	877,212	256,441	1,896,811	2,209,329	167,343	8,551,791	2,066,980	5,994,235	490,576	96,814	1,768,364	54,680
Net profit (less loss) ²	4,453,693	188,652	26,128	625,944	612,269	30,300	2,332,883	575,183	1,626,403	131,297	42,691	575,299	19,527
Without cost of goods sold:													
Total receipts.....	16,550,950	2,387,498	390,760	789,908	269,194	692,488	1,561,673	683,398	827,608	50,667	4,476,302	5,886,623	96,504
Total deductions.....	12,159,935	1,986,709	391,169	703,012	231,770	591,142	1,365,444	558,030	762,236	45,178	3,317,888	3,498,331	74,470
Net profit (less loss) ²	4,391,015	400,789	4,009	86,896	37,424	101,346	196,229	125,368	65,372	5,489	1,158,414	2,388,292	22,034
PARTNERSHIPS WITH NET PROFIT													
With cost of goods sold:													
Total receipts.....	56,226,156	1,662,628	449,820	6,145,832	6,801,579	366,073	37,434,007	13,185,223	22,198,009	2,050,775	233,699	2,977,679	154,839
Business receipts.....	55,695,570	1,636,080	434,532	6,094,998	6,759,727	361,090	37,089,899	13,080,269	21,980,834	2,028,796	225,910	2,940,184	153,150
Total deductions.....	51,382,801	1,425,717	381,059	5,449,158	6,142,796	331,854	34,962,139	12,574,636	20,473,646	1,913,857	187,107	2,369,449	133,522
Cost of goods sold.....	41,035,789	879,318	226,185	4,348,867	4,702,828	215,061	29,103,100	11,115,818	16,422,840	1,564,442	139,989	1,319,879	100,562
Business deductions, total...	45,682,677	1,039,572	232,774	4,559,622	5,232,402	220,708	32,718,087	12,054,640	18,877,153	1,786,294	139,989	1,427,257	112,266
Inventory, beginning-of-year	4,324,971	172,015	6,986	211,794	493,303	4,787	3,323,561	855,022	2,261,433	207,106	(3)	102,044	10,481
Purchases.....	34,586,346	645,229	63,245	1,976,910	3,260,839	127,274	27,598,560	10,449,612	15,659,987	1,438,961	66,659	773,460	74,170
Labor, supplies, etc.....	6,771,360	222,328	162,543	2,370,918	1,478,260	88,647	1,795,966	750,006	955,733	90,227	73,330	551,753	27,615
Inventory, end of year (minus).	4,646,888	160,254	6,589	210,755	529,574	5,647	3,614,987	938,822	2,454,313	221,852	(3)	107,378	11,704
Other business deductions.....	10,347,012	546,399	154,874	1,100,291	1,439,968	116,793	5,859,039	1,458,818	4,050,806	349,415	47,118	1,049,570	32,960
Gross profit (less loss) ¹	14,659,781	756,762	208,347	1,746,131	2,056,899	146,029	7,986,799	1,964,451	5,557,994	464,354	85,921	1,620,305	52,588
Net profit ²	4,843,355	236,911	68,761	696,674	658,783	34,219	2,471,868	610,587	1,724,363	136,918	46,592	608,230	21,317
Without cost of goods sold:													
Total receipts.....	14,780,142	1,974,787	283,775	626,850	236,344	625,324	1,414,306	633,217	735,680	45,409	3,967,560	5,561,114	90,082
Total deductions.....	9,902,692	1,460,856	239,453	520,487	195,182	513,789	1,202,884	499,350	663,809	39,725	2,615,663	3,099,461	54,918
Net profit (less loss) ²	4,877,450	513,931	44,322	106,364	41,162	111,535	211,422	133,867	71,871	5,684	1,351,897	2,461,653	35,164
PARTNERSHIPS WITH NET LOSS													
With cost of goods sold:													
Total receipts.....	5,628,965	362,687	146,257	939,194	685,935	61,052	3,078,200	824,577	2,117,559	136,064	35,142	302,689	17,809
Business receipts.....	5,533,013	357,218	140,595	917,458	678,385	60,054	3,041,212	813,988	2,092,411	134,813	32,869	287,567	17,655
Total deductions.....	6,018,627	410,946	188,890	1,009,924	732,449	64,971	3,217,185	859,981	2,215,519	141,685	39,043	335,620	19,599
Cost of goods sold.....	4,314,009	236,768	92,501	766,778	525,955	38,740	2,476,220	711,459	1,656,170	108,591	21,976	139,508	15,563
Business deductions, total...	4,885,003	286,006	92,720	796,763	598,271	39,514	2,875,320	803,773	1,942,478	129,069	21,976	152,826	21,607
Inventory, beginning-of-year	586,205	50,645	372	36,627	78,763	764	400,575	81,503	299,409	19,663	(3)	12,836	5,623
Purchases.....	3,127,176	170,897	11,671	216,204	334,554	24,458	2,259,803	650,157	1,506,188	103,458	14,510	82,899	12,180
Labor, supplies, etc.....	1,171,622	64,464	80,677	543,932	184,954	14,292	214,942	72,113	136,881	5,948	7,466	57,091	3,804
Inventory, end of year (minus).	570,994	49,238	219	29,985	72,316	774	399,100	92,314	286,308	20,478	(3)	13,318	6,044
Other business deductions.....	1,704,618	174,178	96,389	243,146	206,494	26,231	740,965	148,522	559,349	33,094	17,067	196,112	4,036
Gross profit (less loss) ¹	1,219,004	120,450	48,094	150,680	152,430	21,314	564,992	102,529	436,241	26,222	10,893	148,059	2,092
Net loss ²	389,662	48,259	42,633	70,730	46,514	3,919	138,985	35,404	97,960	5,621	3,901	32,931	1,790
Without cost of goods sold:													
Total receipts.....	1,770,808	412,711	106,985	163,058	32,850	67,164	147,367	50,181	91,928	5,258	508,742	325,509	6,422
Total deductions.....	2,257,243	525,853	151,716	182,526	36,588	77,353	162,560	58,680	98,427	5,453	702,225	398,870	19,552
Net loss ²	486,435	113,142	44,731	19,468	3,738	10,189	15,193	8,499	6,499	195	193,483	73,361	13,130

¹Business receipts less cost of goods sold.²Total receipts less total deductions.³Not applicable.⁴Loss.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

"Other business deductions" includes items 13 through 24 shown on page 1 of Form 1065 (see facsimile of form). "Total deductions" equals the sum of "cost of goods sold" and "other business deductions."

ACTIVE PARTNERSHIPS

Table 20.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND YEAR OF ORGANIZATION

Year of organization	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				
	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
All Industries																					
Agriculture, forestry, and fisheries																					
Total.....	949,396	78,406,071	8,844,708	759,172	71,006,298	9,720,805	141,715	4,412,813	589,441	107,350	3,637,415	750,842	13,301	986,837	25,719	7,921	733,595			113,083	
1939.....	135,450	4,293,800	365,382	89,641	3,460,038	540,660	12,839	200,835	6,123	7,659	140,542	32,194	1,894	38,505	125,022	817	25,567			3,814	
1940.....	100,584	5,812,062	613,337	74,834	4,892,506	733,704	10,959	275,345	26,391	7,184	210,680	44,154	1,534	64,368	125,022	916	25,567			7,613	
1941.....	75,787	5,218,259	619,472	59,064	4,613,726	701,588	9,791	306,533	34,313	6,737	235,300	43,717	998	85,644	125,022	559	49,059			6,383	
1942.....	66,282	4,705,679	528,748	51,505	4,134,395	609,243	8,280	256,520	31,034	5,903	201,037	43,886	740	81,476	125,022	297	42,445			8,082	
1943.....	57,189	4,230,839	466,472	46,472	3,724,116	558,824	8,122	241,380	35,269	6,160	195,448	42,111	741	53,054	125,022	262	34,525			5,752	
1944.....	45,846	3,975,337	463,236	38,243	3,555,242	498,231	5,745	214,746	30,620	4,300	170,129	37,270	629	50,900	125,022	401	36,496			6,517	
1945.....	41,287	4,361,416	536,888	34,957	3,995,559	565,829	5,057	194,553	24,921	3,660	156,557	32,497	453	34,847	125,022	229	29,447			3,090	
1946.....	39,153	4,502,244	492,904	32,842	4,141,427	529,883	5,287	196,914	19,890	3,975	155,917	29,071	339	40,043	125,022	172	32,177			3,398	
1947.....	32,622	3,564,839	396,359	27,374	3,330,998	421,124	6,175	223,395	28,976	4,731	197,883	34,188	310	33,489	125,022	199	27,815			2,738	
1948.....	29,797	3,261,555	391,872	25,992	3,071,215	411,227	4,576	190,468	33,211	3,763	169,162	37,185	362	23,718	125,022	197	16,303			3,272	
1949.....	123,958	14,813,902	1,634,212	108,206	13,810,429	1,708,618	17,426	752,287	105,895	13,956	634,467	123,122	766	124,746	125,022	441	74,696			9,590	
1950.....	40,985	5,976,485	584,415	35,716	5,597,432	620,387	8,710	325,131	42,170	7,406	285,145	49,848	755	99,564	125,022	617	70,225			14,228	
1951.....	32,719	4,304,951	494,603	29,045	4,035,113	522,626	6,182	263,082	36,364	5,174	231,784	41,233	589	43,610	125,022	3,901	34,341			7,338	
1952.....	10,596	1,434,349	175,072	9,584	1,393,533	178,159	2,172	64,410	13,185	1,890	55,091	13,912	187	8,799	125,022	147	7,312			1,743	
1953.....	3,676	625,144	96,719	3,300	594,013	99,903	788	24,667	4,363	727	20,365	5,109	(2)	(2)	125,022	(2)	(2)			(2)	
1954.....	762	206,864	39,263	672	198,553	39,979	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	125,022	(2)	(2)			(2)	
1955.....	688	508,438	94,559	580	495,576	95,962	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	125,022	(2)	(2)			(2)	
1899 and prior.....	112,015	6,593,908	815,438	91,575	6,002,427	884,858	30,407	679,800	116,630	24,056	576,961	135,879	2,953	228,969	125,022	2,043	193,998			29,050	
Not shown.....																					
Manufacturing																					
Total.....	67,130	7,874,934	712,840	57,481	6,772,682	803,038	47,869	7,756,708	649,693	38,681	7,037,923	699,945	17,623	1,119,613	131,646	13,817	991,397			145,754	
1939.....	13,995	590,535	63,853	11,133	489,685	77,032	5,605	221,126	17,073	3,506	183,731	23,580	3,294	82,879	131,646	2,026	56,036			8,566	
1940.....	9,320	993,889	81,684	7,950	816,684	97,532	4,339	357,924	28,017	3,168	296,442	32,046	2,444	90,985	131,646	1,781	78,542			10,238	
1941.....	5,825	870,759	96,189	5,022	770,593	103,144	3,084	300,701	29,008	2,272	259,442	29,305	1,891	80,785	131,646	1,406	68,792			12,371	
1942.....	6,121	664,037	61,993	5,066	579,840	74,546	3,085	339,179	29,008	2,248	288,366	31,242	984	78,811	131,646	878	68,792			8,095	
1943.....	4,745	554,865	41,924	4,112	447,554	59,046	2,676	325,982	30,179	2,238	274,173	33,415	811	65,174	131,646	626	45,325			8,611	
1944.....	3,219	487,132	33,752	2,751	451,920	38,782	2,205	379,465	30,343	1,920	352,329	32,127	929	65,174	131,646	824	61,019			9,376	
1945.....	2,926	478,082	42,215	2,679	406,046	45,560	2,220	457,325	42,836	1,900	413,935	43,366	804	54,332	131,646	669	50,407			8,531	
1946.....	2,980	444,826	49,769	2,716	412,037	52,139	1,982	536,046	42,836	1,764	487,727	43,518	623	56,504	131,646	544	53,795			7,008	
1947.....	1,846	288,682	25,245	1,567	258,583	27,926	2,346	449,900	36,848	1,891	405,626	38,743	549	47,991	131,646	444	44,910			6,430	
1948.....	1,856	269,487	24,906	1,645	251,317	26,721	1,712	351,446	37,123	1,479	326,493	38,809	458	36,142	131,646	431	33,323			5,015	
1949.....	7,795	1,293,307	123,434	6,942	1,164,197	128,803	8,553	1,899,363	162,745	7,472	1,772,360	169,594	2,035	229,890	131,646	1,825	206,426			28,639	
1950.....	1,215	292,203	18,989	999	235,430	21,546	2,777	879,578	64,012	2,406	825,249	66,775	540	75,775	131,646	454	70,055			7,639	
1951.....	906	233,696	13,518	803	207,596	15,259	2,407	495,070	43,056	1,839	461,983	43,380	426	55,250	131,646	364	47,601			8,718	
1952.....	235	79,975	4,898	214	79,331	4,919	602	120,411	12,355	538	111,065	12,655	(2)	(2)	131,646	(2)	(2)			(2)	
1953.....	108	9,398	1,046	(2)	(2)	(2)	255	63,060	3,148	176	59,001	4,417	(2)	(2)	131,646	(2)	(2)			(2)	
1954.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	131,646	(2)	(2)			663	
1955.....	3,952	301,932	29,521	3,709	271,373	27,944	4,251	538,203	44,622	3,636	479,303	48,137	1,678	94,691	131,646	932	83,110			13,126	
Not shown.....																					
Wholesale and retail trade																					
Total.....	303,822	42,673,880	2,529,112	253,244	38,848,313	2,683,290	50,456	14,693,198	700,551	42,017	13,818,440	744,454	241,170	25,143,176	1,691,775	200,611	22,933,689			1,796,234	
1939.....	45,747	2,260,442	114,433	31,525	1,855,611	144,747	6,531	529,740	22,044	4,223	449,547	29,876	37,962	1,621,133	85,041	26,220	1,310,844			107,246	
1940.....	32,972	2,872,251	166,133	25,118	2,463,676	189,919	5,718	779,122	41,123	4,199	690,105	48,305	26,433	1,995,243	120,028	20,320	1,690,123			135,925	
1941.....	23,250	2,551,126	162,668	19,376	2,295,990	173,262	3,498	662,669	38,504	2,914	597,568	40,701	18,849	1,759,750	116,282	15,743	1,485,037			124,035	
1942.....	19,997	2,382,341	145,255	16,563	2,154,106	156,919	3,456	713,488	38,063	2,796	642,865	40,475	15,847	1,562,156	101,624	13,238	1,416,406			110,234	
1943.....	17,621	2,210,322	149,981	15,200	2,033,549	156,789	2,780	626,307	38,945	2,298	580,115	40,258	14,218	1,481,093	104,372	12,341	1,355,105			109,740	
1944.....	14,725	2,119,056	139,365	12,751	1,975,284	144,414	2,459	646,666	41,378	2,243	619,216	41,928	11,721	1,374,196	90,541	9,989	1,263,358			94,937	
1945.....	13,904	2,353,662	151,566	12,196	2,192,257	156,673	2,453	762,565	41,520	2,093	713,592	42,909	11,058	1,485,995	103,739	9,713	1,375,822			107,437	
1946.....	12,997	2,598,074	149,037	11,210	2,377,184	1555															

ACTIVE PARTNERSHIPS

Table 20.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	
Wholesale and retail trade—Continued																
Finance, insurance, and real estate																
Services																
Total																
Total.....	12,196	2,237,506	136,786	10,616	2,096,184	142,602	185,173	4,745,143	1,201,105	137,648	4,201,259	1,398,489	160,498	9,166,991	2,963,591	8,538,793
1959.....	1,254	109,569	7,348	1,082	95,220	7,625	23,116	285,241	53,596	13,224	211,273	87,719	27,169	594,380	129,152	18,791
1958.....	821	97,886	4,982	599	83,448	5,685	19,159	371,614	68,854	12,647	291,389	97,117	19,763	772,550	234,308	15,511
1957.....	903	128,697	7,882	719	113,385	8,206	15,774	313,132	68,612	10,900	253,562	85,300	14,489	722,284	230,039	12,365
1956.....	694	106,697	5,568	529	94,835	6,210	14,754	326,928	68,612	10,234	255,362	90,141	11,973	589,207	180,279	988
1955.....	623	102,922	6,664	519	98,329	6,791	12,400	234,568	49,934	9,116	187,833	62,550	9,771	550,088	184,424	8,469
1954.....	545	98,194	7,446	519	92,710	7,529	10,104	184,524	48,874	7,871	162,708	57,588	8,006	464,698	165,738	7,260
1953.....	393	105,102	6,307	390	102,843	6,327	7,898	182,337	58,612	6,372	160,279	65,000	7,827	603,687	207,746	7,035
1952.....	467	128,991	6,543	399	112,697	6,958	8,607	221,814	70,830	6,934	201,389	80,727	6,208	438,516	150,434	5,397
1951.....	464	110,568	5,912	434	106,373	6,041	6,591	154,379	46,598	5,394	145,501	54,716	5,100	449,038	138,834	4,541
1950.....	474	75,129	5,437	435	72,890	5,647	5,774	202,343	53,397	4,675	180,439	57,326	5,253	386,649	131,779	4,650
1949.....	1,968	442,744	27,608	1,766	424,758	28,269	21,236	596,023	129,764	17,811	561,271	131,937	19,349	1,499,398	499,739	17,638
1948.....	696	187,219	11,160	627	179,420	11,953	8,773	398,216	125,023	7,478	385,148	129,458	5,210	492,630	139,657	4,762
1947.....	715	175,368	11,609	658	167,380	11,821	6,499	376,228	97,133	5,803	359,730	102,663	5,008	467,552	151,613	4,652
1946.....	(1)	58,314	3,117	(2)	56,984	3,175	2,400	169,130	45,186	2,661	167,932	43,556	1,304	156,271	53,476	1,243
1945.....	(2)	(2)	(2)	(2)	(2)	(2)	810	163,238	27,723	749	155,692	28,476	574	111,074	46,024	493
1944.....	(2)	(2)	(2)	(2)	(2)	(2)	219	61,756	12,641	199	61,363	12,641	32	38,975	18,944	32
1943.....	(2)	(2)	(2)	(2)	(2)	(2)	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1942.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1941.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1940.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1939.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1938.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1937.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1936.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1935.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1934.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1933.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1932.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1931.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1930.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1929.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1928.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1927.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1926.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1925.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1924.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1923.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1922.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1921.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1920.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1919.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1918.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1917.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1916.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1915.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1914.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1913.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1912.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1911.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1910.....	1,808	252,895	11,288	1,575	241,712	12,071	20,778	347,720	100,621	15,301	311,752	117,695	13,418	702,143	252,479	11,616
1909.....	1,8															

ACTIVE PARTNERSHIPS

Table 20.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND YEAR OF ORGANIZATION—Continued

Year of organization	Partnerships with and without net profit				Partnerships with net profit				Partnerships with and without net profit				Partnerships with net profit			
	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partner-ships	Total receipts (Thousand dollars)
Services—Continued																
Legal services																
20,123	1,742,520	991,207	18,947	1,719,758	993,243	29,462	2,082,080	489,002	23,194	1,871,076	528,885	12,265	269,152	41,561	8,543	264,921
2,640	84,267	44,288	2,244	80,355	44,844	4,875	125,543	7,812	2,982	85,859	21,441	1,791	19,837	1,731	960	17,909
2,257	123,043	67,418	2,139	120,418	67,859	3,950	182,231	36,483	2,887	145,506	41,952	954	13,136	3,205	559	12,438
1,747	117,127	64,554	1,628	116,782	65,037	3,222	161,969	40,348	2,607	148,679	42,827	685	15,273	1,446	427	14,584
1,588	96,945	50,301	1,424	91,995	50,466	2,223	134,848	27,563	1,843	116,946	31,764	348	8,110	1,190	228	8,063
1,202	96,045	54,847	1,123	96,445	54,936	2,167	127,080	28,682	1,869	109,589	30,879	302	6,539	810	178	5,204
1954.....	72,470	42,147	976	72,470	42,147	1,355	81,577	19,022	1,170	72,827	22,528	284	9,622	960	165	9,482
1953.....	112,442	67,369	1,065	112,442	67,369	1,453	124,776	28,495	1,273	122,417	29,618	198	2,591	617	(2)	(2)
1952.....	97,449	54,357	944	97,449	54,357	1,408	97,204	25,594	1,282	92,225	26,624	170	9,507	2,321	(2)	(2)
1951.....	72,103	39,670	613	70,126	39,860	743	84,027	18,769	524	74,749	19,318	(2)	(2)	(2)	(2)	(2)
1950.....	54,213	33,321	623	53,316	33,321	958	98,584	26,315	859	97,985	26,869	244	5,367	115	(2)	(2)
1945-49.....	260,925	153,348	2,439	260,913	153,348	3,190	368,625	101,254	2,739	344,365	102,364	565	21,741	12,865	485	20,828
1940-44.....	97,131	58,350	788	97,131	58,350	994	122,772	28,276	814	104,869	29,366	295	11,514	1,111	225	8,962
1930-39.....	114,741	68,656	921	113,692	68,671	750	95,427	24,335	685	92,125	24,509	205	3,861	1,462	165	3,849
1920-29.....	41,040	22,691	266	39,444	22,755	166	48,224	12,640	146	47,494	12,853	(2)	(2)	(2)	(2)	(2)
1910-19.....	60,921	33,387	174	59,602	33,387	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1900-09.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1899 and prior.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Not shown.....	1,589	149,616	92,858	1,528	149,136	1,911	134,787	36,391	1,437	121,671	17,776	5,934	131,160	28,611	4,527	115,373
Total.....	20,123	1,742,520	991,207	1,719,758	993,243	29,462	2,082,080	489,002	23,194	1,871,076	528,885	12,265	269,152	41,561	8,543	264,921
1959.....	2,640	84,267	44,288	80,355	44,844	4,875	125,543	7,812	2,982	85,859	21,441	1,791	19,837	1,731	960	17,909
1958.....	2,257	123,043	67,418	120,418	67,859	3,950	182,231	36,483	2,887	145,506	41,952	954	13,136	3,205	559	12,438
1957.....	1,747	117,127	64,554	116,782	65,037	3,222	161,969	40,348	2,607	148,679	42,827	685	15,273	1,446	427	14,584
1956.....	1,588	96,945	50,301	91,995	50,466	2,223	134,848	27,563	1,843	116,946	31,764	348	8,110	1,190	228	8,063
1955.....	1,202	96,045	54,847	96,445	54,936	2,167	127,080	28,682	1,869	109,589	30,879	302	6,539	810	178	5,204
1954.....	72,470	42,147	976	72,470	42,147	1,355	81,577	19,022	1,170	72,827	22,528	284	9,622	960	165	9,482
1953.....	112,442	67,369	1,065	112,442	67,369	1,453	124,776	28,495	1,273	122,417	29,618	198	2,591	617	(2)	(2)
1952.....	97,449	54,357	944	97,449	54,357	1,408	97,204	25,594	1,282	92,225	26,624	170	9,507	2,321	(2)	(2)
1951.....	72,103	39,670	613	70,126	39,860	743	84,027	18,769	524	74,749	19,318	(2)	(2)	(2)	(2)	(2)
1950.....	54,213	33,321	623	53,316	33,321	958	98,584	26,315	859	97,985	26,869	244	5,367	115	(2)	(2)
1945-49.....	260,925	153,348	2,439	260,913	153,348	3,190	368,625	101,254	2,739	344,365	102,364	565	21,741	12,865	485	20,828
1940-44.....	97,131	58,350	788	97,131	58,350	994	122,772	28,276	814	104,869	29,366	295	11,514	1,111	225	8,962
1930-39.....	114,741	68,656	921	113,692	68,671	750	95,427	24,335	685	92,125	24,509	205	3,861	1,462	165	3,849
1920-29.....	41,040	22,691	266	39,444	22,755	166	48,224	12,640	146	47,494	12,853	(2)	(2)	(2)	(2)	(2)
1910-19.....	60,921	33,387	174	59,602	33,387	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1900-09.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1899 and prior.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Not shown.....	1,589	149,616	92,858	1,528	149,136	1,911	134,787	36,391	1,437	121,671	17,776	5,934	131,160	28,611	4,527	115,373
Total.....	20,123	1,742,520	991,207	1,719,758	993,243	29,462	2,082,080	489,002	23,194	1,871,076	528,885	12,265	269,152	41,561	8,543	264,921
1959.....	2,640	84,267	44,288	80,355	44,844	4,875	125,543	7,812	2,982	85,859	21,441	1,791	19,837	1,731	960	17,909
1958.....	2,257	123,043	67,418	120,418	67,859	3,950	182,231	36,483	2,887	145,506	41,952	954	13,136	3,205	559	12,438
1957.....	1,747	117,127	64,554	116,782	65,037	3,222	161,969	40,348	2,607	148,679	42,827	685	15,273	1,446	427	14,584
1956.....	1,588	96,945	50,301	91,995	50,466	2,223	134,848	27,563	1,843	116,946	31,764	348	8,110	1,190	228	8,063
1955.....	1,202	96,045	54,847	96,445	54,936	2,167	127,080	28,682	1,869	109,589	30,879	302	6,539	810	178	5,204
1954.....	72,470	42,147	976	72,470	42,147	1,355	81,577	19,022	1,170	72,827	22,528	284	9,622	960	165	9,482
1953.....	112,442	67,369	1,065	112,442	67,369	1,453	124,776	28,495	1,273	122,417	29,618	198	2,591	617	(2)	(2)
1952.....	97,449	54,357	944	97,449	54,357	1,408	97,204	25,594	1,282	92,225	26,624	170	9,507	2,321	(2)	(2)
1951.....	72,103	39,670	613	70,126	39,860	743	84,027	18,769	524	74,749	19,318	(2)	(2)	(2)	(2)	(2)
1950.....	54,213	33,321	623	53,316	33,321	958	98,584	26,315	859	97,985	26,869	244	5,367	115	(2)	(2)
1945-49.....	260,925	153,348	2,439	260,913	153,348	3,190	368,625	101,254	2,739	344,365	102,364	565	21,741	12,865	485	20,828
1940-44.....	97,131	58,350	788	97,131	58,350	994	122,772	28,276	814	104,869	29,366	295	11,514	1,111	225	8,962
1930-39.....	114,741	68,656	921	113,692	68,671	750	95,427	24,335	685	92,125	24,509	205	3,861	1,462	165	3,849
1920-29.....	41,040	22,691	266	39,444	22,755	166	48,224	12,640	146	47,494	12,853	(2)	(2)	(2)	(2)	(2)
1910-19.....	60,921	33,387	174	59,602	33,387	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1900-09.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1899 and prior.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Not shown.....	1,589	149,616	92,858	1,528	149,136	1,911	134,787	36,391	1,437	121,671	17,776	5,934	131,160	28,611	4,527	115,373
Total.....	20,123	1,742,520	991,207	1,719,758	993,243	29,462	2,082,080	489,002	23,194	1,871,076	528,885	12,265	269,152	41,561	8,543	264,921

¹Loss.²No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." See table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 21.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND ACCOUNTING PERIOD

Industry and month in which accounting period ended	Partnerships with and without net profit											
	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	All industries			Agriculture, forestry, and fisheries			Mining			Construction		
Grand total.....	949,396	78,406,071	8,844,708	141,715	4,412,813	589,441	13,301	986,837	25,719	67,130	7,874,934	712,840
Annual returns, total.....	834,317	74,448,515	8,557,093	136,152	4,302,216	585,398	10,132	764,315	23,374	58,021	7,556,121	687,472
December 1959.....	766,237	58,015,074	6,923,655	131,500	3,776,961	551,155	9,173	521,680	7,659	54,823	6,171,417	600,994
Noncalendar year, total.....	68,080	16,433,441	1,633,438	4,652	525,255	34,243	959	242,635	15,715	3,198	1,384,704	86,478
July 1959.....	2,869	873,882	66,883	227	31,353	2,177	(1)	(1)	(1)	(1)	(1)	(1)
August 1959.....	2,842	884,574	78,424	179	31,477	1,363	(1)	(1)	(1)	(1)	(1)	(1)
September 1959.....	5,898	1,524,883	168,248	335	37,122	2,387	(1)	(1)	(1)	222	182,769	13,785
October 1959.....	4,800	914,668	113,255	391	41,271	6,421	160	10,962	2461	202	79,548	4,591
November 1959.....	3,542	737,551	71,896	249	20,407	1,963	(1)	(1)	(1)	(1)	(1)	(1)
January 1960.....	9,529	2,551,260	255,390	935	55,637	4,896	(1)	(1)	(1)	451	144,350	11,955
February 1960.....	6,346	1,303,929	142,838	552	44,977	4,000	(1)	(1)	(1)	409	157,621	12,229
March 1960.....	9,754	2,306,553	236,924	545	78,792	2,691	(1)	(1)	(1)	403	225,678	16,790
April 1960.....	5,811	1,270,258	119,197	403	50,771	1,779	(1)	(1)	(1)	235	85,658	4,142
May 1960.....	4,758	1,070,951	108,231	191	27,665	1,310	(1)	(1)	(1)	188	78,878	3,300
June 1960.....	11,931	2,994,932	272,162	645	105,783	5,256	149	28,176	2526	384	269,105	6,917
Part-year returns.....	115,079	3,957,556	287,615	5,563	110,597	4,043	3,169	222,522	2,345	9,109	318,813	25,368
	Manufacturing			Transportation, communication, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
Grand total.....	47,869	7,756,708	649,693	17,623	1,119,613	131,646	303,822	42,073,880	2,529,112	50,456	14,693,198	700,551
Annual returns, total.....	42,291	7,463,848	624,517	14,787	1,056,350	126,317	257,480	39,787,601	2,424,991	44,162	14,049,439	675,915
December 1959.....	36,990	4,834,355	455,784	14,087	904,939	109,266	232,055	31,160,735	1,983,529	37,725	9,621,937	494,386
Noncalendar year, total.....	5,301	2,629,493	168,733	700	151,411	17,051	25,425	8,626,866	441,462	6,437	4,427,502	181,529
July 1959.....	246	156,126	8,549	(1)	(1)	(1)	970	525,360	19,891	347	379,051	12,075
August 1959.....	291	140,595	7,314	(1)	(1)	(1)	1,016	460,848	18,402	251	253,255	6,761
September 1959.....	469	228,314	14,956	(1)	(1)	(1)	2,340	715,278	36,898	463	320,595	12,283
October 1959.....	399	135,309	10,463	(1)	(1)	(1)	1,904	475,880	22,600	329	221,159	8,422
November 1959.....	215	127,497	8,296	(1)	(1)	(1)	1,382	398,678	21,489	360	203,442	8,379
January 1960.....	666	448,142	28,772	(1)	(1)	(1)	3,854	1,413,373	81,060	752	597,411	28,389
February 1960.....	388	194,561	12,913	(1)	(1)	(1)	2,512	680,322	39,178	584	336,396	16,006
March 1960.....	809	381,630	27,315	(1)	(1)	(1)	3,421	1,120,519	60,369	1,001	543,751	26,702
April 1960.....	493	193,508	10,700	(1)	(1)	(1)	1,835	698,897	37,665	601	396,869	18,791
May 1960.....	368	179,264	11,062	(1)	(1)	(1)	1,625	551,179	24,687	630	342,780	12,738
June 1960.....	957	444,547	28,393	158	34,381	4,560	4,566	1,586,532	79,223	1,119	832,793	30,983
Part-year returns.....	5,578	292,860	25,176	2,836	63,263	5,329	46,342	2,286,279	104,121	6,294	643,759	24,636
	Wholesale and retail trade—Continued			Finance, insurance, and real estate			Services					
	Retail trade			Wholesale and retail trade not allocable			Total					
Grand total.....	241,170	25,143,176	1,691,775	12,196	2,237,506	136,786	185,173	4,745,143	1,201,105	160,498	9,166,991	2,963,591
Annual returns, total.....	202,191	23,581,356	1,617,799	11,127	2,156,806	131,277	167,835	4,528,998	1,164,441	137,042	8,732,115	2,880,517
December 1959.....	184,418	19,808,672	1,378,823	9,912	1,730,126	110,320	153,340	3,544,236	897,704	124,155	6,868,838	2,285,444
Noncalendar year, total.....	17,773	3,772,684	238,976	1,215	426,680	20,957	14,495	984,762	266,737	12,887	1,863,277	595,073
July 1959.....	613	138,134	7,403	(1)	(1)	(1)	668	24,399	9,908	481	59,294	19,318
August 1959.....	749	184,334	10,718	(1)	(1)	(1)	521	65,742	18,129	670	107,910	25,330
September 1959.....	1,752	354,353	22,463	(1)	(1)	(1)	1,104	81,130	18,549	1,266	230,735	78,452
October 1959.....	1,493	236,064	13,531	(1)	(1)	(1)	865	68,762	40,545	812	99,015	28,224
November 1959.....	972	175,581	12,223	(1)	(1)	(1)	897	57,216	13,911	535	53,465	16,073
January 1960.....	2,917	745,298	49,160	185	70,664	3,511	1,837	199,971	49,077	1,637	252,393	76,284
February 1960.....	1,737	297,217	19,827	191	46,709	3,345	1,186	64,457	19,059	1,335	130,432	52,450
March 1960.....	2,220	520,421	30,582	200	56,347	3,085	2,252	127,093	30,831	1,737	291,795	93,255
April 1960.....	1,184	267,236	17,851	(1)	(1)	(1)	1,325	64,409	17,289	1,303	153,140	45,207
May 1960.....	931	183,436	11,332	(1)	(1)	(1)	1,276	76,607	21,407	903	120,774	41,481
June 1960.....	3,205	670,610	43,886	242	83,129	4,354	2,564	156,976	28,032	2,408	364,524	118,999
Part-year returns.....	38,979	1,561,820	73,976	1,069	80,700	5,509	17,338	216,145	36,664	23,456	434,876	83,074
	Services—Continued											
	Personal services			Business services			Medical and other health services			Legal services		
Grand total.....	33,490	1,170,394	223,810	15,944	754,813	146,073	17,322	1,759,353	889,444	20,123	1,742,520	991,207
Annual returns, total.....	27,930	1,105,512	216,906	12,627	711,035	140,816	15,667	1,690,594	859,217	18,145	1,693,370	966,126
December 1959.....	26,215	937,623	192,914	11,271	506,562	104,612	13,800	1,388,103	712,746	16,331	1,396,621	795,966
Noncalendar year, total.....	1,715	167,889	23,992	1,356	204,473	36,204	1,867	302,491	146,471	1,814	296,749	170,160
July 1959.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
August 1959.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
September 1959.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	135	24,205	13,819
October 1959.....	(1)	(1)	(1)	(1)	(1)	(1)	160	21,271	10,752	(1)	(1)	(1)
November 1959.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	133	16,207	9,619
January 1960.....	163	23,368	2,485	268	46,238	6,273	227	32,555	14,344	376	59,823	34,379
February 1960.....	155	15,094	3,051	(1)	(1)	(1)	187	28,996	16,160	289	39,091	23,819
March 1960.....	156	17,915	2,448	227	36,042	8,775	337	52,496	26,363	245	31,416	17,995
April 1960.....	(1)	(1)	(1)	129	14,889	2,691	(1)	(1)	(1)	(1)	(1)	(1)
May 1960.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
June 1960.....	361	35,135	4,421	267	26,454	5,956	463	83,041	42,206	282	48,153	26,235
Part-year returns.....	5,560	64,882	6,904	3,317	43,778	5,257	1,655	68,759	30,227	1,978	49,150	25,081

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

²Loss.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION

Table 22.—ACTIVE PARTNERSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION: NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND NET PROFIT, BY SELECTED INDUSTRIES

Industry	Partnerships with and without net profit						Partnerships with net profit					
	Number of partner- ships	Total receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Net profit (less loss) (Thousand dollars)	Number of partner- ships	Total receipts (Thousand dollars)	Total deductions (Thousand dollars)	Depreciation		Net profit (Thousand dollars)
				Total (Thousand dollars)	Additional first-year (Thousand dollars)					Total (Thousand dollars)	Additional first-year (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All industries.....	19,555	4,681,615	4,172,036	134,976	34,312	509,558	16,400	4,468,973	3,932,751	111,600	25,400	536,199
Agriculture, forestry, and fisheries.....	2,542	203,763	178,708	16,335	3,725	25,051	2,163	175,164	145,234	12,266	2,705	29,925
Mining.....	345	61,580	64,964	7,093	1,399	23,385	168	42,186	38,000	3,848	560	4,190
Construction.....	1,291	340,516	313,839	16,175	3,233	26,675	1,017	325,913	296,324	13,309	2,270	29,589
Manufacturing.....	2,163	972,317	892,822	24,428	6,901	79,506	1,897	932,928	850,750	22,443	4,420	82,181
Transportation, communication, and sanitary services.....	437	59,594	54,038	4,512	1,494	5,552	357	58,254	52,523	4,212	1,378	5,727
Wholesale and retail trade.....	6,301	2,043,427	1,932,883	26,213	7,388	110,546	5,321	1,964,024	1,850,536	23,067	5,973	113,486
Wholesale trade.....	1,351	916,600	874,438	9,241	2,210	42,159	1,146	891,289	848,283	8,056	1,900	43,002
Retail trade.....	4,615	1,005,327	944,478	15,080	4,899	60,847	3,840	951,235	888,286	13,119	3,794	62,944
Wholesale and retail trade not allocable....	335	121,500	113,967	1,892	279	7,540	335	121,500	113,967	1,892	279	7,540
Finance, insurance, and real estate.....	1,801	368,980	289,675	14,332	3,259	79,297	1,417	361,129	279,685	10,757	2,280	81,440
Services.....	4,630	627,401	442,352	25,781	6,893	185,035	4,015	605,338	416,944	21,591	5,794	188,380
Hotels, rooming houses, camps, and other lodging places.....	306	44,371	41,024	5,211	1,313	3,348	255	36,491	32,447	4,185	1,034	4,041
Personal services.....	979	86,549	74,750	5,963	1,395	11,793	821	85,123	73,028	5,411	1,101	12,090
Business services.....	410	58,968	48,734	2,474	563	10,230	272	58,775	47,795	1,737	459	10,977
Automobile repair, services, and garages....	270	15,509	13,726	763	512	1,782	250	15,080	13,286	752	506	1,794
Other repair services.....	158	11,497	9,080	253	76	2,416	133	10,854	8,428	249	76	2,425
Medical and other health services.....	910	99,970	59,584	4,004	1,082	40,385	870	96,859	56,432	3,776	995	40,427
Legal services.....	630	137,177	59,666	2,240	415	77,507	571	136,083	58,506	2,224	412	77,574
Other services.....	967	173,360	135,788	4,873	1,537	37,574	843	166,073	127,022	3,257	1,211	39,052
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

¹No reliable estimate of the sampling variability can be obtained from the sample. Data however, are included in totals.²Loss.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." See table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 23.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY SELECTED INDUSTRIES AND DEPRECIATION METHOD

Industry	Total number of active partnerships	Number of partnerships without depreciation	Partnerships with depreciation											
			Total all depreciation methods				Straight line method				Declining balance method			
			Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets	
			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries.....	949,396	183,968	765,428	2,102,722	750,484	25,860,817	647,143	1,240,152	644,687	16,430,793	81,785	382,781	81,007	4,202,372
Agriculture, forestry, and fisheries.....	141,715	29,145	112,570	311,464	109,667	3,196,410	93,782	211,997	93,507	2,287,141	8,081	19,925	7,980	134,411
Farms.....	131,530	27,258	104,272	286,141	101,406	2,926,187	87,026	195,927	86,754	2,110,233	7,251	17,255	7,158	115,063
Other agriculture, forestry, and fisheries	10,185	1,887	8,298	25,323	8,261	270,223	6,756	16,070	6,753	176,908	830	2,670	822	19,348
Mining.....	13,301	2,988	10,313	91,315	10,028	792,888	7,883	37,774	7,836	341,470	1,308	19,536	1,269	124,528
Crude petroleum and natural gas.....	8,449	1,753	6,696	55,543	6,411	505,585	4,656	18,999	4,619	181,893	797	10,108	791	66,838
Other mining, and quarrying.....	4,852	1,235	3,617	35,772	3,617	287,303	3,227	18,775	3,217	159,577	511	9,428	478	57,690
Construction.....	67,130	13,594	53,536	234,251	53,177	1,430,526	46,856	97,439	46,674	740,864	6,336	48,873	6,265	275,284
General contractors.....	19,508	4,681	14,827	141,113	14,720	799,245	12,555	43,125	12,491	335,874	2,247	34,546	2,202	187,088
Special trade contractors.....	41,211	7,333	33,878	74,946	33,769	527,628	30,172	46,137	30,060	350,465	3,501	11,748	3,475	68,826
Contractors not allocable.....	6,411	1,580	4,831	18,192	4,688	103,653	4,129	8,177	4,123	54,525	588	2,579	588	19,370
Manufacturing.....	47,869	5,985	41,884	172,564	41,529	1,793,737	36,395	101,985	36,159	1,121,064	6,231	27,526	6,183	197,137
Food and kindred products, including beverages.....	6,800	465	6,335	40,073	6,262	445,426	5,207	23,777	5,157	271,001	796	4,617	790	34,982
Apparel and other finished products made from fabrics and similar materials	3,305	283	3,022	8,236	2,982	85,059	2,803	5,831	2,782	64,243	398	1,046	398	7,249
Lumber and wood products, except furniture.....	9,456	1,394	8,062	39,400	8,044	317,196	6,920	21,108	6,898	168,810	1,255	8,363	1,245	47,195
Printing, publishing, and allied industries.....	6,639	1,109	5,530	15,391	5,434	184,348	4,845	9,584	4,842	121,138	864	2,279	843	18,106
Primary metals, and fabricated products, except machinery and transportation equipment.....	4,457	364	4,093	15,314	4,071	160,872	3,595	9,073	3,559	104,045	599	2,697	610	22,860
Machinery, except electrical and transportation equipment.....	4,897	427	4,470	17,267	4,470	193,388	4,038	10,827	3,992	131,917	896	2,961	892	24,349
Other manufacturing industries.....	12,315	1,943	10,372	36,883	10,266	407,448	8,987	21,785	8,929	259,910	1,423	5,563	1,405	42,396
Transportation, communication, and sanitary services.....	17,623	1,894	15,729	75,029	15,671	547,634	13,078	44,241	13,056	338,286	1,867	11,786	1,864	76,944
Motor freight transportation and warehousing.....	11,981	1,134	10,847	58,176	10,803	410,046	8,923	33,687	8,920	250,009	1,396	9,640	1,393	62,197
Other transportation, communication, and sanitary services.....	5,642	760	4,882	16,853	4,868	137,588	4,155	10,554	4,136	88,277	471	2,146	471	14,747
Wholesale and retail trade.....	303,822	47,191	256,631	434,826	252,230	4,904,821	222,466	306,306	221,609	3,574,261	22,765	46,793	22,509	357,913
Wholesale trade.....	50,456	11,227	39,229	111,833	39,091	1,154,698	33,531	70,942	33,439	726,129	5,854	16,993	5,784	118,192
Dry goods and apparel.....	3,243	572	2,671	4,122	2,671	48,223	2,356	2,853	2,356	30,104	365	720	365	8,375
Machinery, equipment, and supplies.....	2,635	677	1,958	6,181	1,958	54,734	1,719	3,591	1,711	33,489	426	1,508	420	7,854
Motor vehicles and automotive equipment	2,166	221	1,945	4,540	1,939	45,269	1,684	2,933	1,664	30,490	284	639	284	4,201
Farm products—raw materials.....	4,217	1,091	3,126	14,242	3,126	164,653	2,558	8,173	2,530	86,381	528	2,184	505	13,725
Other wholesalers.....	38,195	8,666	29,529	82,748	29,397	841,819	25,214	53,392	25,178	545,665	4,251	11,942	4,211	84,037
Retail trade.....	241,170	34,438	206,732	295,728	202,695	3,450,659	180,085	217,779	179,369	2,649,811	15,822	27,013	15,647	221,465
Food.....	40,261	5,097	35,164	53,964	34,833	651,411	31,508	40,909	31,400	500,214	2,547	5,551	2,525	45,766
General merchandise.....	11,416	2,311	9,105	18,718	8,986	189,524	8,042	12,852	8,003	139,031	792	1,980	791	16,934
Apparel and accessories.....	15,247	2,196	13,051	14,541	12,610	160,497	11,193	10,641	11,163	119,157	1,227	1,510	1,201	10,751
Furniture, home furnishings, and equipment.....	14,413	1,943	12,470	16,705	12,204	193,396	10,616	12,039	10,595	142,943	1,193	1,227	1,181	11,025
Automotive dealers.....	16,759	3,752	13,007	22,572	12,822	286,206	10,659	14,560	10,613	206,203	1,136	2,298	1,133	19,145
Gasoline service stations.....	31,256	3,983	27,273	19,267	26,533	207,758	23,758	15,325	23,719	169,158	1,338	976	1,338	7,544
Eating and drinking places.....	49,191	6,458	42,733	64,238	42,066	825,951	38,450	50,583	38,327	682,557	2,757	5,202	2,712	50,395
Building materials.....	5,553	671	4,882	11,539	4,705	120,413	3,993	7,125	3,936	80,297	525	1,092	493	8,087
Hardware and farm equipment.....	11,819	1,258	10,561	13,286	10,117	187,315	8,644	9,279	8,532	142,110	652	697	647	5,672
Drug stores and proprietary stores.....	9,311	549	8,762	15,029	8,659	160,557	7,442	10,766	7,385	116,760	1,218	1,921	1,206	16,318
Liquor stores.....	5,414	691	4,723	5,182	4,642	57,189	4,230	3,952	4,225	44,843	473	496	466	4,036
Other retail stores.....	30,530	5,529	25,001	40,687	24,518	410,442	21,550	29,748	21,471	306,538	1,964	4,063	1,952	25,792
Wholesale and retail trade not allocable	12,196	1,526	10,670	27,265	10,444	299,464	8,850	17,585	8,801	198,321	1,089	2,787	1,078	18,256
Finance, insurance, and real estate.....	185,173	48,320	136,853	444,978	133,178	9,516,560	109,375	263,104	108,966	5,577,184	17,926	148,233	17,854	2,527,220
Security and commodity brokers, dealers, exchanges, and services.....	4,834	3,136	1,698	9,905	1,440	66,358	1,417	5,437	1,410	42,155	255	609	252	5,008
Insurance agents, brokers, and service.	13,090	4,353	8,737	9,275	8,347	76,356	7,470	5,792	7,403	54,410	939	1,185	914	5,960
Real estate.....	141,198	20,294	120,904	416,885	118,000	9,219,890	96,173	246,069	95,858	5,377,404	16,213	145,125	16,169	2,485,374
Other finance, insurance, and real estate	26,051	20,537	5,514	8,913	5,391	153,956	4,315	5,806	4,295	103,215	519	1,314	519	30,878
Services.....	160,498	28,754	131,744	328,465	129,349	3,582,261	112,354	170,830	111,926	2,380,283	17,033	59,258	16,845	502,660
Hotels, rooming houses, camps, and other lodging places.....	15,085	1,005	14,080	70,031	13,946	1,152,550	12,092	19,459	12,070	774,603	1,756	13,249	1,735	181,117
Personal services.....	33,490	4,520	28,970	64,709	28,390	674,596	24,709	41,225	24,550	484,002	3,251	8,928	3,249	59,847
Laundries, laundry services, and cleaning and dyeing plants.....	13,614	1,259	12,355	38,210	12,115	352,750	10,171	22,918	10,111	240,264	1,685	5,603	1,683	35,140
Beauty and barber shops, including schools.....	11,489	2,253	9,236	4,941	9,111	52,137	8,161	3,667	8,141	38,017	594	472	594	2,925
Other personal services.....	8,387	1,008	7,379	21,558	7,164	269,709	6,377	14,640	6,298	205,721	972	2,853	972	21,782
Business services.....	15,944	4,085	11,859	38,721	11,540	271,939	9,785	18,671	9,765	138,390	1,728	10,544	1,728	54,157
Advertising.....	1,345	287	1,058	2,033	1,058	16,445	971	1,226	971	11,537	143	143	148	1,388
Other business services.....	14,599	3,798	10,801	36,688	10,482	255,494	8,814	17,445	8,794	126,853	1,580	10,401	1,580	52,769
Automobile repair, services, and garages	18,460	3,079	15,381	29,955	15,173	237,029	13,811	16,917	13,790	169,960	954	3,779	934	14,971
Other repair services.....	10,612	2,016	8,596	6,250	8,307	55,952	7,462	4,730	7,443	45,208	590	582	3,326	9,300
Recreational services.....	12,520	3,248	9,272	45,491	9,107	464,483	7,533	24,320	7,493	289,315	1,034	9,301	975	81,155
Medical and other health services.....	17,322	2,546	14,776	32,761	14,669	382,460	12,552	20,044	12,503	233,824	3,106	6,933	3,098	69,571
Offices of physicians and surgeons.....	8,172	1,376	6,796	12,893	6,689	136,893	5,614	7,788	5,613	80,247	1,481	2,480	1,479	20,569
Other medical and health services.....	9,150	1,170	7,980	19,868	7,980	245,567	6,938	12,256	6,890	153,577	1,625	4,453	1,619	49,002
Legal services.....	20,123	5,028	15,095	20,889	14,683	170,561	12,415	13,005	12,352	120,129	1,936	2,549	1,910	18,137
Engineering and architectural services.	6,511	1,577	4,934	8,296	4,934	83,034	4,356	5,598	4,327	63,042	773	1,295	765	7,790
Accounting, auditing, and bookkeeping services.....	8,193	1,096	7,097	10,067	6,999	74,382	6,178	5,862	6,172	48,295	1,669	1,966	1,625	11,820
Other services.....	2,238	554	1,684	1,295	1,601	15,275	1,461	999	1,461	13,515	236	1,362	236	769
Nature of business not allocable.....	12,265	6,097	6,168	9,830	5,655	95,980	4,954	6,476	4,954	70,240	238	851	238	6,275

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 23.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY SELECTED INDUSTRIES AND DEPRECIATION METHOD—Continued

Industry	Partnerships with depreciation—Continued													
	Sum of the years-digits method				Additional first-year depreciation		Other methods of depreciation				Method of depreciation not described			
	Depreciation		Reporting cost of related assets		Number of partnerships	Amount claimed	Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets	
	Number of partnerships	Amount claimed	Number of partnerships	Amount			Number of partnerships	Amount claimed	Number of partnerships	Amount	Number of partnerships	Amount claimed	Number of partnerships	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All industries.....	15,613	55,809	15,418	560,607	19,555	34,312	124,632	279,056	122,130	3,702,042	34,679	110,612	16,568	965,003
Agriculture, forestry, and fisheries....	1,222	2,456	1,221	17,741	2,542	3,725	29,484	63,718	28,983	643,593	6,001	9,643	2,799	113,524
Farms.....	1,035	2,062	1,034	14,925	2,393	3,306	27,678	58,128	27,225	583,954	5,688	9,463	2,647	102,012
Other agriculture, forestry, and fisheries	187	394	187	2,816	(1)	(1)	1,806	5,590	1,758	59,639	313	180	152	11,512
Mining.....	298	1,758	298	12,462	345	1,399	2,334	23,164	2,237	211,831	654	7,684	303	102,597
Crude petroleum and natural gas.....	181	489	181	4,108	205	675	1,715	18,123	1,619	172,001	517	7,149	234	80,745
Other mining, and quarrying.....	117	1,269	117	8,354	(1)	(1)	619	5,041	618	39,830	137	535	(1)	(1)
Construction.....	1,219	6,757	1,205	42,080	1,291	3,233	7,263	43,657	7,104	267,497	2,161	34,292	1,003	104,801
General contractors.....	460	4,039	448	24,990	380	919	2,605	27,905	2,535	164,347	766	30,579	270	86,946
Special trade contractors.....	646	2,435	645	15,312	767	1,766	4,064	11,142	3,996	77,917	1,222	1,718	708	15,108
Contractors not allocable.....	113	283	112	1,778	(1)	(1)	594	4,610	573	25,233	173	1,995	(1)	(1)
Manufacturing.....	1,283	7,571	1,244	59,480	2,163	6,901	6,978	23,826	6,868	280,793	2,143	4,755	1,141	135,263
Food and kindred products, including beverages.....	161	1,707	156	11,533	298	791	1,465	8,246	1,456	81,761	518	935	335	46,149
Apparel and other finished products made from fabrics and similar materials	138	474	137	3,936	220	365	234	339	228	7,406	123	181	(1)	(1)
Lumber and wood products, except furniture.....	(1)	(1)	(1)	(1)	273	2,866	1,674	4,861	1,666	56,392	304	1,160	(1)	(1)
Printing, publishing, and allied industries.....	124	417	123	4,239	397	740	821	2,275	814	27,010	250	96	(1)	(1)
Primary metals, and fabricated products, except machinery and transportation equipment.....	106	458	103	3,512	217	511	508	1,923	505	21,181	132	652	93	9,274
Machinery, except electrical and transportation equipment.....	201	1,050	196	7,443	317	653	650	1,311	628	21,200	174	465	91	8,479
Other manufacturing industries.....	408	2,423	405	20,633	441	975	1,626	4,871	1,571	65,343	642	1,266	328	18,666
Transportation, communication, and sanitary services.....	408	2,418	404	13,778	437	1,494	2,787	13,887	2,748	105,691	578	1,203	367	12,935
Motor freight transportation and warehousing.....	294	2,073	290	11,003	327	911	2,063	10,977	2,043	78,763	483	888	293	8,074
Other transportation, communication, and sanitary services.....	114	345	114	2,775	110	583	724	2,910	705	26,928	95	315	(1)	(1)
Wholesale and retail trade.....	4,757	9,591	4,665	84,896	6,301	7,388	37,411	55,408	36,827	708,070	12,204	9,340	5,749	179,681
Wholesale trade.....	1,212	3,403	1,185	31,979	1,351	2,210	6,652	15,910	6,523	202,286	2,490	2,375	1,348	76,112
Dry goods and apparel.....	113	181	113	988	(1)	(1)	127	287	3,861	123	144	(1)	(1)	(1)
Machinery, equipment, and supplies..	(1)	(1)	(1)	(1)	(1)	(1)	265	245	264	7,476	112	124	(1)	(1)
Motor vehicles and automotive equipment	(1)	(1)	(1)	(1)	107	57	276	795	276	8,977	141	58	(1)	(1)
Farm products—raw materials.....	(1)	(1)	(1)	(1)	148	216	772	3,179	731	40,385	271	361	148	23,597
Other wholesalers.....	929	2,602	923	27,132	941	1,560	5,052	11,564	4,965	141,587	1,843	1,688	981	43,398
Retail trade.....	3,337	5,463	3,275	47,362	4,615	4,899	28,638	34,051	28,201	438,437	9,129	6,523	4,073	93,584
Food.....	474	918	461	7,494	825	1,100	4,405	3,959	4,389	80,568	1,200	1,527	629	17,369
General merchandise.....	269	833	268	5,495	211	519	1,483	2,281	1,448	23,944	359	253	113	4,120
Apparel and accessories.....	240	401	220	2,667	267	207	1,569	1,582	1,564	22,297	765	200	326	5,625
Furniture, home furnishings, and equipment.....	314	367	314	4,494	172	95	2,063	2,469	2,012	28,983	524	508	279	5,951
Automotive dealers.....	191	260	190	2,900	365	377	2,503	3,872	2,485	45,541	1,098	1,205	497	12,417
Gasoline service stations.....	154	172	154	1,749	498	240	3,420	1,928	3,397	23,236	1,261	626	363	6,071
Eating and drinking places.....	558	954	538	9,307	903	1,012	4,524	5,815	4,346	73,008	1,097	672	504	10,684
Building materials.....	(1)	(1)	(1)	(1)	(1)	(1)	1,049	2,914	1,033	23,847	371	159	154	7,201
Hardware and farm equipment.....	(1)	(1)	(1)	(1)	165	133	2,082	2,379	2,036	30,333	792	727	345	8,688
Drug stores and proprietary stores..	306	381	306	2,892	401	339	1,452	1,424	1,445	19,364	462	198	283	5,223
Liquor stores.....	193	127	193	857	145	100	625	426	625	6,487	(1)	(1)	(1)	(1)
Other retail stores.....	466	868	465	8,014	570	639	3,463	5,002	3,431	60,829	1,112	367	533	9,269
Wholesale and retail trade not allocable	208	725	205	5,555	335	279	2,121	5,447	2,103	67,347	585	442	328	9,985
Finance, insurance, and real estate....	2,986	16,425	2,955	242,675	1,801	3,259	18,898	10,699	18,280	972,150	5,330	3,258	2,582	197,331
Security and commodity brokers, dealers, exchanges, and services.....	(1)	(1)	(1)	(1)	(1)	(1)	225	661	(1)	(1)	210	1,764	(1)	(1)
Insurance agents, brokers, and service.	275	402	269	1,875	307	145	1,280	1,438	1,221	11,330	289	313	167	2,781
Real estate.....	2,485	14,695	2,464	231,374	1,216	2,529	16,364	7,381	15,904	939,470	4,543	1,086	2,234	186,268
Other finance, insurance, and real estate	138	373	138	2,960	153	106	1,029	1,219	1,010	15,241	288	95	128	1,662
Services.....	3,399	8,804	3,385	87,356	4,630	6,893	18,749	43,286	18,356	497,793	5,017	39,394	2,497	114,169
Hotels, rooming houses, camps, and other lodging places.....	329	2,831	329	42,692	306	1,313	2,161	8,746	2,140	151,069	334	24,433	(1)	(1)
Personal services.....	621	1,216	621	7,874	979	1,395	4,068	8,973	4,009	98,206	1,104	2,972	556	24,667
Laundries, laundry services, and cleaning and dyeing plants.....	314	855	314	5,725	491	1,063	2,075	5,208	2,016	55,216	533	2,563	264	16,405
Beauty and barber shops, including schools.....	(1)	(1)	(1)	(1)	278	102	793	484	793	9,362	299	164	(1)	(1)
Other personal services.....	188	309	188	1,797	210	230	1,200	3,281	1,200	33,628	272	245	133	6,781
Business services.....	341	1,110	315	8,185	410	563	1,638	5,408	1,564	46,421	430	2,425	203	24,786
Advertising.....	(1)	(1)	(1)	(1)	(1)	(1)	108	418	103	2,854	(1)	(1)	(1)	(1)
Other business services.....	302	1,042	276	7,581	335	395	1,530	4,990	1,461	43,567	421	2,415	196	24,724
Automobile repair, services, and garages	176	419	196	2,486	270	512	1,504	5,919	1,504	35,640	507	2,409	278	13,972
Other repair services.....	(1)	(1)	(1)	(1)	(1)	(1)	1,153	635	1,113	6,387	342	125	100	455
Recreational services.....	211	660	211	5,601	204	833	1,528	6,523	1,409	75,732	426	3,854	268	12,680
Medical and other health services.....	580	842	580	7,475	910	1,082	2,414	2,848	2,367	47,918	593	1,012	401	23,672
Offices of physicians and surgeons...	311	470	311	3,576	345	245	1,087	1,343	1,040	15,137	281	567	176	17,364
Other medical and health services....	269	372	269	3,899	565	837	1,327	1,505	1,327	32,781	312	445	225	6,308
Legal services.....	566	866	559	7,148	630	415	2,375	2,643	2,325	21,011	841	1,411	377	4,136
Engineering and architectural services.	201	523	201	3,567	197	256	744	451	744	7,225	150	173	(1)	(1)
Accounting, auditing, and bookkeeping services.....	287	235	286	1,752	480	422	994	1,073	1,011	7,455	210	509	123	5,060
Other services.....	-	-	-	-	(1)	(1)	170	67	170	729	(1)	(1)	(1)	(1)
Nature of business not allocable.....	(1)	(1)	(1)	(1)	(1)	(1)	728	1,411	727	14,624	591	1,043	127	4,702

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See Table 9 for complete list of industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Total number of active partnerships	Number of partnerships without depreciation	Partnerships with depreciation											
			Total				Straight line method				Declining balance method			
			Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets	
			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
ALL INDUSTRIAL DIVISIONS														
Total.....	949,396	183,968	765,428	2,102,722	750,484	25,860,817	647,143	1,240,152	644,687	16,430,793	81,785	382,781	81,007	4,202,372
Under \$10,000.....	290,298	92,829	197,469	170,847	194,679	3,195,058	166,231	126,590	166,007	2,359,426	13,305	22,379	13,280	340,704
\$10,000 under \$20,000.....	133,699	24,466	109,233	162,583	106,910	2,379,798	91,023	113,414	90,766	1,696,132	8,266	23,230	8,206	270,088
\$20,000 under \$30,000.....	88,691	14,092	74,599	138,175	72,508	1,861,206	62,533	91,598	62,314	1,347,701	6,329	21,556	6,289	236,017
\$30,000 under \$50,000.....	111,191	14,385	96,806	206,468	94,553	2,615,288	81,728	138,694	81,328	1,821,272	9,170	30,930	9,091	333,004
\$50,000 under \$100,000.....	135,202	12,966	122,236	327,602	119,858	3,751,002	105,767	213,712	105,315	2,548,094	14,390	53,206	14,292	516,061
\$100,000 under \$200,000.....	92,126	6,252	85,874	315,306	84,289	3,508,873	72,151	192,128	71,769	2,228,363	12,262	57,713	12,100	608,816
\$200,000 under \$500,000.....	56,286	3,156	53,130	376,484	51,777	3,858,348	43,918	193,752	43,617	2,131,594	10,601	79,210	10,413	786,781
\$500,000 under \$1,000,000.....	12,764	592	12,172	138,883	12,169	2,098,128	11,657	73,785	11,605	1,139,126	3,981	32,394	3,926	404,209
\$1,000,000 under \$5,000,000.....	7,409	393	7,016	165,538	7,008	1,899,051	6,014	74,286	5,929	782,757	2,514	43,664	2,451	572,807
\$5,000,000 or more.....	615	52	563	91,055	563	505,582	525	16,714	522	187,812	329	17,363	325	101,015
No receipts reported.....	21,115	14,785	6,330	9,781	6,170	188,483	5,596	5,479	5,515	128,516	638	1,136	634	32,870
AGRICULTURE, FORESTRY, AND FISHERIES														
Total.....	141,715	29,145	112,570	311,464	109,667	3,196,410	93,782	211,997	93,507	2,287,141	8,081	19,925	7,980	134,411
Under \$10,000.....	61,013	17,372	43,641	39,881	42,395	519,856	36,862	32,022	36,763	406,301	1,508	1,498	1,508	12,420
\$10,000 under \$20,000.....	27,453	3,398	24,055	46,408	23,623	519,442	20,487	36,700	20,467	407,568	1,355	1,486	1,355	11,342
\$20,000 under \$30,000.....	14,802	1,381	13,421	36,498	13,016	378,917	10,859	26,769	10,800	291,431	841	1,282	841	8,867
\$30,000 under \$50,000.....	12,877	1,001	11,876	44,815	11,389	426,843	9,470	29,166	9,430	294,937	1,192	2,407	1,172	17,147
\$50,000 under \$100,000.....	11,304	645	10,659	60,753	10,466	553,053	8,832	38,124	8,792	387,635	1,682	5,892	1,663	29,376
\$100,000 under \$200,000.....	5,020	508	4,512	35,499	4,512	324,491	3,714	21,430	3,714	219,555	764	2,637	725	16,038
\$200,000 under \$500,000.....	2,441	193	2,248	32,629	2,108	278,935	1,685	18,160	1,675	170,892	462	2,974	446	21,781
\$500,000 under \$1,000,000.....	411	25	386	8,310	386	126,439	368	5,647	362	63,387	145	1,003	139	12,223
\$1,000,000 under \$5,000,000.....	160	7	153	4,932	153	44,977	133	2,660	132	26,890	49	681	49	4,731
\$5,000,000 or more.....	7	-	7	84	7	3,923	7	6	7	2,516	4	47	3	382
No receipts reported.....	6,227	4,615	1,612	1,655	1,612	19,534	1,365	1,313	1,365	16,029	(1)	(1)	(1)	(1)
MINING														
Total.....	13,301	2,988	10,313	91,315	10,028	792,888	7,883	37,774	7,836	341,470	1,308	19,536	1,269	124,528
Under \$10,000.....	5,447	1,632	3,815	5,028	3,748	40,611	2,965	2,972	2,965	30,007	178	114	156	887
\$10,000 under \$20,000.....	1,806	299	1,507	3,466	1,489	32,513	1,108	2,149	1,108	24,433	257	696	257	4,238
\$20,000 under \$30,000.....	724	284	440	899	565	8,268	400	632	400	4,995	436	2,188	436	12,847
\$30,000 under \$50,000.....	1,133	166	967	3,604	934	36,153	672	2,323	672	20,218	436	2,188	436	12,847
\$50,000 under \$100,000.....	1,244	166	1,078	10,100	1,164	90,666	1,068	6,793	1,068	60,213	436	2,188	436	12,847
\$100,000 under \$200,000.....	766	730	636	7,877	674	60,279	607	5,374	586	41,740	228	2,802	212	18,317
\$200,000 under \$500,000.....	730	3	724	18,085	614	128,836	462	5,935	441	48,247	67	2,029	67	12,327
\$500,000 under \$1,000,000.....	179	8	176	11,730	176	105,094	127	4,503	123	46,217	49	5,196	48	26,671
\$1,000,000 under \$5,000,000.....	119	8	111	16,647	107	138,668	59	4,059	58	38,799	9	6,249	9	45,873
\$5,000,000 or more.....	9	-	9	12,661	9	144,067	9	2,527	9	22,958	9	6,249	9	45,873
No receipts reported.....	1,144	596	548	1,218	548	7,733	406	507	406	3,643	(1)	(1)	(1)	(1)
CONSTRUCTION														
Total.....	67,130	13,594	53,536	234,251	53,177	1,430,526	46,856	97,439	46,674	740,864	6,336	48,873	6,265	275,284
Under \$10,000.....	11,523	4,314	7,209	4,098	7,173	34,601	6,501	3,533	6,481	28,542	317	191	316	1,287
\$10,000 under \$20,000.....	10,489	2,718	7,771	6,114	7,639	46,874	6,888	4,990	6,849	40,065	505	425	505	2,594
\$20,000 under \$30,000.....	7,720	1,527	6,193	6,774	6,153	51,918	5,495	5,688	5,495	43,615	378	566	378	2,671
\$30,000 under \$50,000.....	10,130	1,649	8,481	15,098	8,430	109,235	7,551	11,094	7,551	73,952	717	2,246	717	17,825
\$50,000 under \$100,000.....	10,937	1,539	9,398	19,023	9,369	138,156	8,206	13,989	8,186	98,758	1,076	3,346	1,076	14,625
\$100,000 under \$200,000.....	7,863	630	7,233	34,117	7,194	268,377	6,050	17,699	6,030	127,071	1,289	8,582	1,289	79,135
\$200,000 under \$500,000.....	5,544	471	5,073	41,711	5,041	265,962	4,245	17,028	4,203	138,238	1,250	7,112	1,209	44,406
\$500,000 under \$1,000,000.....	1,239	125	1,114	17,194	1,114	174,937	1,110	6,706	1,101	72,435	415	4,126	392	59,522
\$1,000,000 under \$5,000,000.....	793	121	672	28,726	672	201,068	534	10,307	505	55,057	317	14,289	293	51,088
\$5,000,000 or more.....	96	24	72	59,930	72	89,330	34	5,105	31	17,343	27	7,976	25	22,071
No receipts reported.....	796	476	320	1,466	320	50,068	242	1,300	242	45,788	(1)	(1)	(1)	(1)
MANUFACTURING														
Total.....	47,869	5,985	41,884	172,564	41,529	1,793,737	36,395	101,985	36,159	1,121,064	6,231	27,526	6,183	197,137
Under \$10,000.....	8,902	2,748	6,154	3,586	6,087	37,858	5,192	2,721	5,166	30,381	508	490	506	3,461
\$10,000 under \$20,000.....	5,426	872	4,554	4,681	4,511	44,125	3,977	3,512	3,937	35,276	218	110	218	1,437
\$20,000 under \$30,000.....	4,156	474	3,682	5,120	3,626	49,904	3,168	4,115	3,168	40,253	308	256	308	2,179
\$30,000 under \$50,000.....	5,744	515	5,229	9,864	5,229	92,439	4,581	7,100	4,581	70,214	499	982	499	6,643
\$50,000 under \$100,000.....	7,732	476	7,256	19,661	7,218	201,432	6,450	15,199	6,391	152,739	1,173	1,904	1,154	13,966
\$100,000 under \$200,000.....	6,637	234	6,403	26,356	6,290	256,142	5,361	16,782	5,302	179,714	972	3,066	972	23,499
\$200,000 under \$500,000.....	5,319	214	5,105	39,524	5,067	384,363	4,304	20,311	4,286	231,090	1,249	5,642	1,243	39,474
\$500,000 under \$1,000,000.....	1,860	15	1,845	25,892	1,845	321,746	1,845	15,618	1,845	151,395	707	6,185	693	43,454
\$1,000,000 under \$5,000,000.....	1,178	33	1,145	32,383	1,145	339,299	1,010	13,585	994	153,496	491	7,609	479	53,705
\$5,000,000 or more.....	74	3	71	5,084	71	60,854	71	2,779	71	32,450	47	1,201	47	8,818
No receipts reported.....	841	401	440	413	440	5,575	436	263	418	4,056	(1)	(1)	(1)	(1)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total.....	17,623	1,894	15,729	75,029	15,671	547,634	13,078	44,241	13,056	338,286	1,867	11,786	1,864	76,944
Under \$10,000.....	4,776	759	4,017	4,281	4,017	39,495	3,386	3,451	3,386	31,512	337	519	337	3,842
\$10,000 under \$20,000.....	3,545	325	3,220	5,912	3,207	41,269	2,750	4,444	2,750	31,471	217	789	217	4,041
\$20,000 under \$30,000.....	2,038	223	1,815	5,839	1,809	41,490	1,524	3,550	1,524	25,008	237	944	237	6,154
\$30,000 under \$														

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Partnerships with depreciation—Continued															
	Sum of the years—digits method				Additional first-year depreciation		Other methods of depreciation				Method of depreciation not described					
	Depreciation		Reporting cost of related assets		Number of partner-ships	Amount claimed (Thousand dollars)	Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets			
	Number of partner-ships	Amount claimed (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)			Number of partner-ships	Amount claimed (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Amount claimed (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)		
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)		
ALL INDUSTRIAL DIVISIONS																
Total.....	15,613	55,809	15,418	560,607	19,555	34,312	124,632	279,056	122,130	3,702,042	34,679	110,612	16,568	965,003		
Under \$10,000.....	2,002	2,174	2,002	37,651	1,977	2,201	29,063	12,636	28,385	398,246	7,918	4,867	3,274	59,031		
\$10,000 under \$20,000.....	1,291	3,215	1,290	48,364	1,714	2,300	17,247	15,444	16,943	321,799	4,239	4,980	1,874	43,415		
\$20,000 under \$30,000.....	1,134	2,767	1,134	35,964	1,392	1,577	11,237	14,917	10,918	209,972	2,822	5,760	1,269	31,552		
\$30,000 under \$50,000.....	1,590	2,411	1,570	17,092	2,251	2,729	15,251	22,126	14,994	383,041	3,971	9,578	1,967	60,879		
\$50,000 under \$100,000.....	2,498	8,004	2,478	106,916	3,699	5,140	18,862	36,314	18,546	476,391	5,109	11,226	2,354	103,540		
\$100,000 under \$200,000.....	2,258	5,408	2,258	48,871	3,248	5,759	14,422	43,624	14,223	546,074	4,679	10,674	2,343	76,749		
\$200,000 under \$500,000.....	2,636	11,466	2,560	89,885	2,688	5,103	12,049	63,615	11,763	632,890	3,337	23,338	1,955	217,198		
\$500,000 under \$1,000,000.....	1,108	7,451	1,089	79,620	1,208	3,863	3,734	16,810	3,679	334,641	1,171	4,580	692	80,532		
\$1,000,000 under \$5,000,000.....	703	8,419	670	60,995	951	3,632	1,904	27,559	1,859	307,316	822	7,978	536	175,176		
\$5,000,000 or more.....	108	3,398	102	22,401	160	1,428	58	25,415	48	78,627	275	26,737	184	115,727		
No receipts reported.....	285	1,096	265	12,848	267	580	805	596	772	13,045	336	894	(1)	(1)		
AGRICULTURE, FORESTRY, AND FISHERIES																
Total.....	1,222	2,456	1,221	17,741	2,542	3,725	29,484	63,718	28,983	643,593	6,001	9,643	2,799	113,524		
Under \$10,000.....	335 361 198 198 59 38 13 -	160	335	1,773	287	123	9,703	5,664	9,603	84,134	2,578	483	934	16,273		
\$10,000 under \$20,000.....				386	231	6,331	7,565	6,286	88,828	1,240	357	659	10,659			
\$20,000 under \$30,000.....		546	361	3,575	432	354	4,039	7,006	3,960	67,254	556	701	317	8,764		
\$30,000 under \$50,000.....		452	198	3,457	460	526	3,399	9,751	3,280	97,483	613	2,805	356	16,302		
\$50,000 under \$100,000.....					518	1,005	3,315	13,719	3,236	108,890	480	1,561	263	23,695		
\$100,000 under \$200,000.....	422	198	3,245	188	618	1,428	9,218	1,408	75,760	238	1,174	201	23,410			
\$200,000 under \$500,000.....	255	59	1,756	135	380	751	8,658	736	70,989	171	2,202					
\$500,000 under \$1,000,000.....	490	38	3,155	46	186	213	849	211	37,133	34	135			22	10,541	
\$1,000,000 under \$5,000,000.....	128	12	758	18	111	48	1,181	46	9,980	10	171			6	2,618	
\$5,000,000 or more.....	-	-	-	2	9	7	3	-	-	2	19			1	1,025	
No receipts reported.....	(1)	(1)	(1)	(1)	(1)	(1)	250	104	217	3,142	(1)	(1)	(1)	(1)		
MINING																
Total.....	298	1,758	298	12,462	345	1,399	2,334	23,164	2,237	211,831	654	7,684	303	102,597		
Under \$10,000.....	98 157 14 8 1	74	98	904	85	148	637	636	592	8,123	514	1,988	198	6,619		
\$10,000 under \$20,000.....							262	552	242	3,426						
\$20,000 under \$30,000.....							183	131	183	3,267						
\$30,000 under \$50,000.....							341	937	341	13,560						
\$50,000 under \$100,000.....							302	1,387	302	19,487						
\$100,000 under \$200,000.....		564	157	4,125	73	337	198	1,161	177	12,403						
\$200,000 under \$500,000.....						254	5,549	244	25,911	44	3,103	17	33,359			
\$500,000 under \$1,000,000.....	190	14	1,149	15		79	67	4,401	66	36,594	34	528	31	8,807		
\$1,000,000 under \$5,000,000.....	539	8	2,905	9		92	56	5,440	56	38,989	17	1,321	13	31,304		
\$5,000,000 or more.....	376	1	2,976	3		8	9	2,963	9	49,830	5	538	4	22,430		
No receipts reported.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
CONSTRUCTION																
Total.....	1,219	6,757	1,205	42,080	1,291	3,233	7,263	43,657	7,104	267,497	2,161	34,292	1,003	104,801		
Under \$10,000.....	203 356 179 237 112 82 5	169	203	1,443	251	435	593	87	593	3,172	297	43	278	3,172		
\$10,000 under \$20,000.....							724	278	664	3,515	317	139				
\$20,000 under \$30,000.....							658	329	639	3,145						
\$30,000 under \$50,000.....							803	728	803	11,277	336	304			258	3,925
\$50,000 under \$100,000.....							283	1,307	930	1,307	22,961	284				
\$100,000 under \$200,000.....	407	179	3,166	235	600	1,330	6,150	1,310	50,417	388	679	204	8,588			
\$200,000 under \$500,000.....	1,870	232	12,751	184	580	1,161	9,543	1,113	64,798	273	5,578	105	5,769			
\$500,000 under \$1,000,000.....	1,356	110	8,744	104	449	431	3,248	422	42,825	129	1,309	67	11,411			
\$1,000,000 under \$5,000,000.....	1,312	76	7,085	59	417	192	1,558	189	46,268	104	843	71	41,570			
\$5,000,000 or more.....	926	4	4,282	4	28	5	20,699	5	15,268	33	25,196	20	30,366			
No receipts reported.....	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-	-	-		
MANUFACTURING																
Total.....	1,283	7,571	1,244	59,480	2,163	6,901	6,978	23,826	6,868	280,793	2,143	4,755	1,141	135,263		
Under \$10,000.....	320 143 398 247 159 16	712	300	4,436	173	117	673	167	673	3,012	613	356	278	3,451		
\$10,000 under \$20,000.....							712	834	712	6,934						
\$20,000 under \$30,000.....							356	447	336	5,040						
\$30,000 under \$50,000.....							872	1,335	872	14,324						
\$50,000 under \$100,000.....							1,015	858	996	18,439						
\$100,000 under \$200,000.....	484	143	3,759	350	1,242	1,186	4,018	1,167	39,736	339	764	141	9,434			
\$200,000 under \$500,000.....	1,721	397	15,290	436	1,254	1,190	8,378	1,159	73,168	360	2,218	210	25,341			
\$500,000 under \$1,000,000.....	1,583	241	15,030	292	1,456	567	766	560	51,067	210	284	157	20,800			
\$1,000,000 under \$5,000,000.....	2,399	148	17,629	238	1,366	298	6,891	286	67,562	150	533	111	46,907			
\$5,000,000 or more.....	672	15	3,336	18	152	5	104	3	493	50	176	27	15,757			
No receipts reported.....	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-		
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES																
Total.....	408	2,418	404	13,778	437	1,494	2,787	13,887	2,748	105,691	578	1,203	367	12,935		
Under \$10,000.....	199 190 14 4 1	763	199	5,706	208	458	460	72	440	3,044	376	570	257	4,581		
\$10,000 under \$20,000.....							356	337	356	3,577						
\$20,000 under \$30,000.....							317	696	299	6,253						
\$30,000 under \$50,000.....							455	2,322	455	11,308						
\$50,000 under \$100,000.....							634	2,780	634	24,977						
\$100,000 under \$200,000.....		1,033	190	5,728	179	735	282	2,492	282	19,887	185	393	102	4,666		
\$200,000 under \$500,000.....							226	2,486	226	20,930						
\$500,000 under \$1,000,000.....	305	12	1,600	22	179	39	1,076	39	9,333	11	75	4	623			
\$1,000,000 under \$5,000,000.....	301	2	639	8	79	18	1,626	17	6,382	6	165	-	-			
\$5,000,000 or more.....	16	1	105	-	-	-	-	-	-	-	-	-	-	-		
No receipts reported.....	-	-	-	-	(1)	(1)	-	-	-	-	-	-	-	-		

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Total number of active partnerships	Number of partnerships without depreciation	Partnerships with depreciation												
			Total				Straight line method				Declining balance method				
			Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets		
			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
WHOLESALE AND RETAIL TRADE															
Total.....	303,822	47,191	256,631	434,826	252,230	4,904,821	222,466	306,306	221,609	3,574,261	22,765	46,793	22,509	357,913	
Under \$10,000.....	36,054	16,484	19,570	8,593	19,567	128,754	17,160	6,283	17,140	99,623	734	396	734	7,578	
\$10,000 under \$20,000.....	29,405	7,452	21,953	10,888	21,551	145,867	19,086	8,582	19,047	120,220	876	598	836	5,144	
\$20,000 under \$30,000.....	26,596	5,036	21,560	15,160	21,109	187,245	18,625	12,236	18,526	154,371	950	816	950	8,580	
\$30,000 under \$50,000.....	44,943	6,040	38,903	34,924	38,099	400,271	33,874	29,029	33,674	330,709	2,257	1,852	2,257	15,297	
\$50,000 under \$100,000.....	66,567	6,355	60,212	69,191	59,139	751,128	52,870	53,960	52,750	615,044	4,067	4,880	4,047	34,914	
\$100,000 under \$200,000.....	52,599	2,952	49,647	89,855	48,857	991,543	42,328	67,656	42,188	784,159	5,004	6,724	4,945	52,155	
\$200,000 under \$500,000.....	33,526	1,222	32,304	110,135	31,430	1,167,460	27,034	70,084	26,846	809,461	5,264	12,911	5,176	101,999	
\$500,000 under \$1,000,000.....	7,688	250	7,438	43,805	7,438	534,066	7,045	29,781	7,021	331,086	2,059	8,151	2,034	60,540	
\$1,000,000 under \$5,000,000.....	4,365	145	4,220	46,152	4,220	486,981	3,662	25,377	3,638	278,236	1,373	9,522	1,350	62,038	
\$5,000,000 or more.....	333	16	317	5,930	317	107,354	317	3,197	317	47,511	161	953	160	9,634	
No receipts reported.....	1,746	1,239	507	193	503	4,152	465	121	462	3,841	(1)	(1)	(1)	(1)	
Wholesale Trade															
Total.....	50,456	11,227	39,229	111,833	39,091	1,154,698	33,531	70,942	33,439	726,129	5,854	16,993	5,784	118,192	
Under \$10,000.....	7,514	4,248	3,266	2,007	3,263	32,140	2,826	1,511	2,826	19,770	159	173	159	3,317	
\$10,000 under \$20,000.....	3,635	1,423	2,212	1,870	2,212	21,773	1,884	1,287	1,881	14,812	198	173	178	2,096	
\$20,000 under \$30,000.....	3,145	1,023	2,122	2,029	2,122	17,255	1,747	1,399	1,747	12,915	79	86	79	841	
\$30,000 under \$50,000.....	5,446	1,082	4,364	5,456	4,345	50,716	3,518	3,930	3,518	38,576	585	621	585	4,282	
\$50,000 under \$100,000.....	7,760	1,391	6,369	8,986	6,319	80,340	5,238	6,372	5,218	63,260	674	1,229	674	5,184	
\$100,000 under \$200,000.....	7,855	781	7,074	15,264	7,064	150,625	6,098	11,648	6,078	111,619	748	957	729	6,812	
\$200,000 under \$500,000.....	8,434	544	7,890	30,827	7,838	282,047	6,549	17,135	6,522	173,160	1,503	4,295	1,499	33,773	
\$500,000 under \$1,000,000.....	3,213	182	3,031	17,186	3,031	191,119	2,986	11,617	2,975	116,701	886	3,312	871	22,607	
\$1,000,000 under \$5,000,000.....	2,607	121	2,486	24,213	2,486	253,432	2,278	14,068	2,270	144,179	886	5,462	874	31,949	
\$5,000,000 or more.....	271	13	258	3,936	258	75,084	258	1,926	258	31,004	116	675	116	7,297	
No receipts reported.....	576	419	157	59	153	167	149	49	146	133	(1)	(1)	(1)	(1)	
Retail Trade															
Total.....	241,170	34,438	206,732	295,728	202,695	3,450,659	180,085	217,779	179,369	2,649,811	15,822	27,013	15,647	221,465	
Under \$10,000.....	27,569	11,858	15,711	6,368	15,711	92,648	13,780	4,606	13,760	77,996	555	196	555	4,201	
\$10,000 under \$20,000.....	24,974	5,791	19,183	8,661	18,781	120,459	16,782	7,035	16,746	102,983	638	419	618	2,984	
\$20,000 under \$30,000.....	22,818	3,973	18,845	12,680	18,394	160,861	16,364	10,449	16,285	133,692	812	691	812	7,223	
\$30,000 under \$50,000.....	38,311	4,602	33,709	28,761	32,924	340,700	29,663	24,545	29,483	285,869	1,652	1,165	1,652	10,912	
\$50,000 under \$100,000.....	56,017	4,667	51,350	57,219	50,381	635,247	45,532	45,186	45,432	522,281	3,294	3,571	3,274	29,458	
\$100,000 under \$200,000.....	42,097	2,044	40,053	69,302	39,343	783,724	34,173	52,663	34,053	635,241	3,976	5,485	3,936	43,046	
\$200,000 under \$500,000.....	22,784	640	22,144	70,152	21,424	790,302	18,649	47,016	18,492	571,878	3,398	7,648	3,320	61,557	
\$500,000 under \$1,000,000.....	3,918	61	3,857	22,430	3,857	298,272	3,572	15,489	3,561	186,588	1,029	4,055	1,020	33,489	
\$1,000,000 under \$5,000,000.....	1,515	19	1,496	18,333	1,496	195,024	1,201	9,553	1,188	114,074	426	3,518	419	26,496	
\$5,000,000 or more.....	56	3	53	1,697	53	29,509	53	1,165	53	15,501	42	265	41	2,099	
No receipts reported.....	1,111	780	331	125	331	3,913	316	72	316	3,708	-	-	-	-	
Wholesale and Retail Trade not Allocable															
Total.....	12,196	1,526	10,670	27,265	10,444	299,464	8,850	17,585	8,801	198,321	1,089	2,787	1,078	18,256	
Under \$10,000.....	971	378	593	218	593	3,966	554	166	554	1,857	238	198	238	1,015	
\$10,000 under \$20,000.....	796	278	558	357	558	3,635	420	260	420	2,425					
\$20,000 under \$30,000.....	633		593	451	593	9,129	514	388	494	7,764					
\$30,000 under \$50,000.....	1,186		830	707	830	8,855	693	554	673	6,264					
\$50,000 under \$100,000.....	2,790		2,493	2,986	2,439	35,541	2,100	2,402	2,100	29,503					
\$100,000 under \$200,000.....	2,647	165	2,520	5,289	2,450	57,194	2,057	3,345	2,057	37,299	280	282	280	2,297	
\$200,000 under \$500,000.....	2,308		2,270	9,156	2,168	95,111	1,836	5,933	1,832	64,423	363	968	357	6,669	
\$500,000 under \$1,000,000.....	557		7	550	4,189	550	44,675	487	2,675	485	27,797	144	784	143	4,444
\$1,000,000 under \$5,000,000.....	243		5	238	3,606	238	38,525	183	1,756	180	19,983	61	542	57	3,593
\$5,000,000 or more.....	6		-	6	297	6	2,761	6	106	6	1,006	3	13	3	238
No receipts reported.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	
FINANCE, INSURANCE, AND REAL ESTATE															
Total.....	185,173	48,320	136,853	444,978	133,178	9,516,560	109,375	263,104	108,966	5,577,184	17,926	148,233	17,854	2,527,220	
Under \$10,000.....	113,884	33,674	80,210	80,067	79,415	2,056,915	66,637	60,582	66,637	1,484,318	7,312	16,043	7,312	277,366	
\$10,000 under \$20,000.....	25,660	3,834	21,826	54,307	21,056	1,185,016	15,920	34,559	15,806	769,139	3,098	15,459	3,098	212,203	
\$20,000 under \$30,000.....	13,171	2,173	10,998	42,323	10,244	850,630	8,157	22,648	8,096	562,763	2,067	15,079	2,067	181,898	
\$30,000 under \$50,000.....	11,015	1,563	9,452	51,411	8,923	1,044,126	6,898	29,814	6,738	643,133	2,002	19,628	1,963	242,262	
\$50,000 under \$100,000.....	8,807	1,226	7,581	61,679	7,167	1,136,725	6,326	33,555	6,326	608,592	1,636	23,388	1,636	323,562	
\$100,000 under \$200,000.....	4,007	654	3,353	52,302	2,940	907,797	2,423	28,662	2,321	458,919	793	20,066	768	291,552	
\$200,000 under \$500,000.....	2,019	401	1,618	73,195	1,618	1,083,958	1,199	35,472	1,177	435,133	504	34,087	499	454,272	
\$500,000 under \$1,000,000.....	320	78	242	7,690	242	584,928	242	3,183	242	378,754	149	2,361	149	168,292	
\$1,000,000 under \$5,000,000.....	264	31	233	14,108	233	525,262	233	11,272	229	156,071	91	1,119	89	338,239	
\$5,000,000 or more.....	55	3	52	5,142	52	57,526	52	2,247	52	36,934	52	447	52	10,962	
No receipts reported.....	5,971	4,683	1,288	2,754	1,288	83,677	1,288	1,110	1,288	43,428	222	556	221	26,612	
SERVICES															
Total.....	160,498	28,754	131,744	328,465	129,349	3,582,261	112,354	170,830	111,926	2,380,283	17,033	59,258	16,845	502,660	
Under \$10,000.....	43,053	12,770	30,283	23,905	29,942	319,529	25,413	14,008	25,354	234,582	2,354	3,005	2,354	32,432	
\$10,000 under \$20,000.....	28,049	4,816	23,233	29,603	22,825	353,820	20,015	17,766	19,956	261,129	1,799	3,711	1,779	29,456	
\$20,000 under \$30,000.....	18,787	2,874	15,913	24,865	15,610	286,641	13,929	15,375	13,929	219,552	1,508	2,568	1,468	25,374	
\$30,000 under \$50,000.....	22,238	3,051	19,187	37,340	18,900	446,979	16,561	24,428	16,561	348,033	2,225	3,194	2,205	31,022	
\$50,000 under \$100,000.....	25,478	2,361	23,117	71,581	22,528	773,513	19,735	42,536	19,526	562,729	4,097	10,315	4,057	76,990	
\$100,000 under \$200,000.....	13,749	1,110	12,639	55,676	12,426	600,809</									

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Partnerships with depreciation—Continued																				
	Sum of the years—digits method				Additional first-year depreciation		Other methods of depreciation				Method of depreciation not described										
	Depreciation		Reporting cost of related assets		Number of partnerships	Amount claimed (Thousand dollars)	Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets								
	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)							
WHOLESALE AND RETAIL TRADE																					
Total.....	4,757	9,591	4,665	84,896	6,301	7,388	37,411	55,408	36,827	708,070	12,204	9,340	5,749	179,681							
Under \$10,000.....	}	336	151	336	6,606	301	349	2,358	774	2,299	13,548	554	700	}	516	4,309					
\$10,000 under \$20,000.....					364	388	2,728	1,077	2,689	17,593	973	183									
\$20,000 under \$30,000.....		515	365	515	3,586	290	271	2,516	1,183	2,412	20,267	797	606				337	3,745			
\$30,000 under \$50,000.....					610	560	4,942	2,453	4,843	45,447	1,468	733	672				5,514				
\$50,000 under \$100,000.....		696	785	696	8,222	1,041	755	7,462	7,655	7,383	83,609	2,480	1,156				990	9,339			
\$100,000 under \$200,000.....	950	1,236	950	8,797	1,245	1,172	7,038	11,207	7,038	122,053	2,775	1,860	1,330	24,379							
\$200,000 under \$500,000.....	1,267	2,526	1,212	20,066	1,315	1,627	7,019	20,348	6,863	193,947	1,961	2,639	1,170	41,987							
\$500,000 under \$1,000,000.....	540	1,599	533	12,679	542	946	2,135	2,790	2,106	111,229	637	538	348	18,532							
\$1,000,000 under \$5,000,000.....	348	2,227	339	17,657	460	1,007	1,148	7,382	1,129	93,010	414	637	275	36,040							
\$5,000,000 or more.....	65	684	64	7,149	93	285	25	525	25	7,224	125	286	111	35,836							
No receipts reported.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
Wholesale Trade																					
Total.....	1,212	3,403	1,185	31,979	1,351	2,210	6,652	15,910	6,523	202,286	2,490	2,375	1,348	76,112							
Under \$10,000.....	}	201	231	201	6,445	}	117	134	}	514	211	514	3,447	}	395	4,614					
\$10,000 under \$20,000.....					323		321	2,293		741	2,274	12,477	854				85				
\$20,000 under \$30,000.....					189		215	2,080		972	1,996	17,442	698				326	258	2,308		
\$30,000 under \$50,000.....					112		205	638		470	638	6,025	237				174	174	2,431		
\$50,000 under \$100,000.....					128		77	756		1,062	736	10,694	396				160	160	13,485		
\$100,000 under \$200,000.....	}	455	753	436	6,025	}	185	225	}	995	2,003	995	28,914	}	257	2,431					
\$200,000 under \$500,000.....					305		539	1,530		7,467	1,481	56,453	492		770	326	13,485				
\$500,000 under \$1,000,000.....		264	582	261	4,075		189	358		904	1,218	895	41,111		221	99	137	6,625			
\$1,000,000 under \$5,000,000.....		234	1,395	229	10,697		254	501		637	2,525	626	44,177		208	262	140	22,430			
\$5,000,000 or more.....		58	442	58	4,737		61	171		24	520	24	5,519		105	202	93	26,527			
No receipts reported.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Retail Trade																					
Total.....	3,337	5,463	3,275	47,364	4,615	4,899	28,638	34,051	28,201	438,437	9,129	6,523	4,073	93,584							
Under \$10,000.....	}	415	110	415	1,198	}	286	336	}	1,804	544	1,745	9,785	}	435	663	}	437	1,681		
\$10,000 under \$20,000.....					323		321	2,293		741	2,274	12,477	854		85						
\$20,000 under \$30,000.....					189		215	2,080		972	1,996	17,442	698		326	258				2,308	
\$30,000 under \$50,000.....		336	261	336	3,008		498	355		4,087	1,880	3,988	37,511		1,211	555				514	8,366
\$50,000 under \$100,000.....		575	683	575	7,390		872	666		6,369	6,178	6,310	67,752		1,925	935				811	19,645
\$100,000 under \$200,000.....	693	983	693	7,356	960	879	5,585	7,803	5,585	78,436	2,064	1,489	955	19,645							
\$200,000 under \$500,000.....	953	1,857	917	14,265	927	1,014	4,880	10,967	4,789	115,370	1,354	1,650	782	27,232							
\$500,000 under \$1,000,000.....	228	792	225	7,173	306	542	1,099	1,163	1,081	61,149	370	389	178	9,873							
\$1,000,000 under \$5,000,000.....	92	681	90	5,945	184	443	420	3,793	412	36,739	178	345	120	11,770							
\$5,000,000 or more.....	5	78	4	895	30	100	1	5	1	1,705	20	84	18	9,309							
No receipts reported.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
Wholesale and Retail Trade not Allocable																					
Total.....	208	725	205	5,555	335	279	2,121	5,447	2,103	67,347	585	442	328	9,985							
Under \$10,000.....	}	136	185	136	1,592	}	264	156	}	474	235	474	4,222	}	199	71	}	218	4,841		
\$10,000 under \$20,000.....					323		321	2,293		741	2,274	12,477	854		85						
\$20,000 under \$30,000.....					189		215	2,080		972	1,996	17,442	698		326	258				2,308	
\$30,000 under \$50,000.....		336	261	336	3,008		498	355		4,087	1,880	3,988	37,511		1,211	555				514	8,366
\$50,000 under \$100,000.....		575	683	575	7,390		872	666		6,369	6,178	6,310	67,752		1,925	935				811	19,645
\$100,000 under \$200,000.....	693	983	693	7,356	960	879	5,585	7,803	5,585	78,436	2,064	1,489	955	19,645							
\$200,000 under \$500,000.....	953	1,857	917	14,265	927	1,014	4,880	10,967	4,789	115,370	1,354	1,650	782	27,232							
\$500,000 under \$1,000,000.....	228	792	225	7,173	306	542	1,099	1,163	1,081	61,149	370	389	178	9,873							
\$1,000,000 under \$5,000,000.....	92	681	90	5,945	184	443	420	3,793	412	36,739	178	345	120	11,770							
\$5,000,000 or more.....	5	78	4	895	30	100	1	5	1	1,705	20	84	18	9,309							
No receipts reported.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
FINANCE, INSURANCE, AND REAL ESTATE																					
Total.....	2,986	16,425	2,955	242,675	1,801	3,259	18,898	10,699	18,280	972,150	5,330	3,258	2,562	197,331							
Under \$10,000.....	875	1,141	875	22,399	491	622	10,723	1,284	10,368	239,138	2,788	395	1,370	33,694							
\$10,000 under \$20,000.....	514	2,293	514	40,725	198	290	2,967	1,305	2,848	139,143	827	401	415	23,806							
\$20,000 under \$30,000.....	277	1,382	277	23,050	}	428	648	}	1,428	2,375	1,389	72,755	395	722	386	36,071					
\$30,000 under \$50,000.....	356	693	336	4,237													1,415	567	1,415	128,587	462
\$50,000 under \$100,000.....	417	4,024	417	73,886	228	156	1,212	428	1,113	104,207	354	128	184	26,478							
\$100,000 under \$200,000.....	209	1,437	209	20,422	146	107	535	1,551	535	135,956	170	479	112	69,583							
\$200,000 under \$500,000.....	163	2,193	158	15,994	75	65	303	1,048	298	109,924	142	330	30	1,486							
\$500,000 under \$1,000,000.....	58	1,124	57	19,489	56	91	42	717	42	16,907	30	214	14	3,052							
\$1,000,000 under \$5,000,000.....	46	979	43	9,947	90	319	41	321	40	17,953	61	98	30	2,272							
\$5,000,000 or more.....	10	344	8	2,041	37	925	4	898	4	5,317	42	281	11	889							
No receipts reported.....	61	815	61	10,485	52	36	228	205	228	2,263	59	32	40	-							
SERVICES																					
Total.....	3,399	8,804	3,385	87,356	4,630	6,893	18,749	43,286	18,356	497,793	5,017	39,394	2,497	114,169							
Under \$10,000.....	475	590	475	6,468	463	620	3,738	3,858	3,639	42,310	811	1,824	356	3,737							
\$10,000 under \$20,000.....	277	512	276	3,756	518	847	2,968	3,155	2,948	54,833	704	3,612	283	4,646							
\$20,000 under \$30,000.....	357	607	357	6,675	338	327	1,720	2,724	1,680	31,799	535	3,264	199	3,241							
\$30,000 under \$50,000.....	460	610	460	4,425	535	358	2,925	3,934	2,886	60,272	751	4,816	336	3,227							
\$50,000 under \$100,000.....	712	1,417	712	13,538	1,111	1,530	3,516	8,482	3,476	93,026	996	7,301	540	27,230							
\$100,000 under \$200,000.....	499	789	499	6,079	977	1,223	2,367	7,242	2,248	86,070	669	5,231	486	21,069							
\$200,000 under \$500,000.....	403	2,380	393	20,403	467	723	1,114	7,552	1,093	72,073	315	7,077	215	25,901							
\$500,000 under \$1,000,000.....	84	789	83	17,701	129	475	237	2,875	230	28,360	82	1,231	47	6,546							
\$1,000,000 under \$5,000,000.....	43	534	42	4,375	69	242	102	3,136	95	26,990	57	4,192	25	10,531							
\$5,000,000 or more.....	10	380	9	2,512	3	21	3	223	2	495	18	241	10	8,041							
No receipts reported.....	79	196	79	1,424	20	28	59	105	59	1,565	79	605	-	-							
NATURE OF BUSINESS NOT ALLOCABLE.....																					
	(1)	(1)	(1)	(1)	45	20	728	1,411	727	14,624	591	1,043	127	4,702							

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 25.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF NET PROFIT

Industrial division and size of net profit	Total number of active partnerships	Number of partnerships without depreciation	Partnerships with depreciation											
			Total				Straight line method				Declining balance method			
			Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets	
			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
ALL INDUSTRIAL DIVISIONS														
Total.....	949,396	183,968	765,428	2,102,722	750,484	25,860,817	647,143	1,240,152	644,687	16,430,793	81,785	382,781	81,007	4,202,372
Partnerships with net profit, total.....	759,172	140,135	619,037	1,595,750	611,018	19,943,612	532,583	999,991	530,666	13,177,181	66,405	255,815	65,694	2,743,530
Under \$2,000.....	197,358	55,640	141,718	161,047	140,960	2,514,905	122,767	121,458	122,236	1,881,842	8,247	16,246	8,171	204,914
\$2,000 under \$5,000.....	161,778	32,922	128,856	201,665	126,625	2,798,321	110,133	147,262	109,993	2,055,207	9,538	21,757	9,493	259,244
\$5,000 under \$10,000.....	158,787	24,428	134,359	263,331	132,439	3,291,675	116,223	191,517	115,967	2,336,915	12,406	32,934	12,337	376,842
\$10,000 under \$20,000.....	131,993	14,806	117,187	327,548	115,123	3,871,243	100,564	209,336	100,166	2,585,024	15,065	49,977	14,859	536,697
\$20,000 under \$50,000.....	78,368	8,316	70,052	326,194	69,350	3,613,724	59,977	188,817	59,560	2,257,624	13,417	60,790	13,235	507,691
\$50,000 under \$200,000.....	28,243	3,501	24,742	222,431	24,445	2,925,240	21,232	112,195	21,104	1,559,018	7,009	52,135	6,902	722,456
\$200,000 under \$500,000.....	2,095	423	1,672	44,475	1,650	440,410	1,338	14,984	1,308	213,126	595	10,770	574	77,392
\$500,000 or more.....	550	99	451	49,059	426	488,094	349	14,422	332	288,425	128	11,206	123	58,290
Partnerships without net profit, total.....	190,224	43,833	146,391	506,972	139,466	5,917,205	114,560	240,161	114,021	3,253,612	15,380	126,966	15,313	1,458,842
AGRICULTURE, FORESTRY, AND FISHERIES														
Total.....	141,715	29,145	112,570	311,464	109,667	3,196,410	93,782	211,997	93,507	2,287,141	8,081	19,925	7,980	134,411
Partnerships with net profit, total.....	107,350	22,815	84,535	226,558	83,277	2,354,541	71,346	158,387	71,151	1,697,160	6,275	14,950	6,194	101,682
Under \$2,000.....	34,237	9,234	25,003	33,381	24,635	381,699	21,450	24,765	21,371	293,418	922	1,333	877	8,184
\$2,000 under \$5,000.....	30,368	6,823	23,545	44,564	22,894	524,896	19,420	34,299	19,400	383,833	1,036	1,235	1,036	11,873
\$5,000 under \$10,000.....	22,247	4,023	18,224	49,418	18,102	517,678	15,514	37,243	15,495	390,211	1,559	2,702	1,559	19,274
\$10,000 under \$20,000.....	13,216	2,042	11,174	46,229	11,085	424,137	9,446	32,183	9,406	317,176	1,347	3,279	1,327	21,098
\$20,000 under \$50,000.....	6,177	569	5,608	38,332	5,608	368,751	4,731	22,690	4,705	233,306	1,176	4,475	1,176	28,593
\$50,000 under \$200,000.....	1,047	117	930	13,759	902	129,626	737	6,812	727	75,397	224	1,798	209	11,859
\$200,000 under \$500,000.....	55	7	48	818	48	6,471	45	372	44	3,025	9	112	8	518
\$500,000 or more.....	3	-	3	57	3	1,283	3	23	3	794	2	16	2	283
Partnerships without net profit, total.....	34,365	6,330	28,035	84,906	26,390	841,869	22,436	53,610	22,356	589,981	1,806	4,975	1,786	32,729
MINING														
Total.....	13,301	2,988	10,313	91,315	10,028	792,888	7,883	37,774	7,836	341,470	1,308	19,536	1,269	124,528
Partnerships with net profit, total.....	7,921	1,780	6,141	55,510	5,910	475,549	4,874	25,504	4,860	224,419	854	12,547	815	79,692
Under \$2,000.....	2,972	632	2,340	4,608	2,214	42,666	1,700	3,133	1,700	31,215	213	727	193	3,940
\$2,000 under \$5,000.....	2,522	1,009	1,513	4,538	1,408	26,776	1,194	2,524	1,194	20,786	213	727	193	3,940
\$5,000 under \$10,000.....	873	90	849	3,304	849	30,970	761	2,947	761	23,427	247	1,973	247	14,344
\$10,000 under \$20,000.....	749	83	683	8,472	683	63,089	485	3,157	485	24,832	247	1,973	247	14,344
\$20,000 under \$50,000.....	501	22	479	10,145	479	87,580	479	5,491	479	40,251	278	2,643	268	12,458
\$50,000 under \$200,000.....	268	23	245	12,767	245	121,061	231	5,013	219	52,601	111	3,689	102	24,324
\$200,000 under \$500,000.....	21	1	20	2,987	20	28,791	18	839	16	10,470	5	3,515	5	24,626
\$500,000 or more.....	15	3	12	8,689	12	74,616	6	2,400	6	20,837	5	3,515	5	24,626
Partnerships without net profit, total.....	5,380	1,208	4,172	35,805	4,118	317,339	3,009	12,270	2,976	117,051	454	6,989	454	44,836
CONSTRUCTION														
Total.....	67,130	13,594	53,536	234,251	53,177	1,430,526	46,856	97,439	46,674	740,864	6,336	48,873	6,265	275,284
Partnerships with net profit, total.....	57,481	11,436	46,045	166,188	45,814	1,126,622	41,094	80,080	40,938	589,888	5,324	37,188	5,259	195,564
Under \$2,000.....	8,909	2,675	6,234	7,986	6,234	58,344	5,556	5,520	5,536	46,150	218	571	218	3,294
\$2,000 under \$5,000.....	9,608	2,054	7,554	11,103	7,554	88,883	7,187	8,817	7,182	68,570	720	884	714	8,395
\$5,000 under \$10,000.....	15,528	3,469	12,059	20,710	11,950	161,831	10,958	15,584	10,938	114,279	1,094	3,481	1,094	25,501
\$10,000 under \$20,000.....	14,767	2,055	12,712	30,997	12,683	218,476	11,169	18,263	11,121	136,530	1,518	4,834	1,497	25,986
\$20,000 under \$50,000.....	6,832	834	5,998	37,997	5,914	272,686	4,930	16,737	4,901	123,327	1,155	9,923	1,123	39,336
\$50,000 under \$200,000.....	1,599	263	1,336	28,116	1,336	242,247	1,203	11,626	1,173	86,158	544	10,090	539	61,853
\$200,000 under \$500,000.....	179	65	114	8,772	114	53,676	74	1,482	72	10,382	59	3,521	59	17,367
\$500,000 or more.....	59	21	38	20,507	29	30,479	17	2,051	15	4,492	16	3,884	15	13,832
Partnerships without net profit, total.....	9,649	2,158	7,491	68,063	7,363	303,904	5,762	17,359	5,736	150,976	1,012	11,685	1,006	79,720
MANUFACTURING														
Total.....	47,869	5,985	41,884	172,564	41,529	1,793,737	36,395	101,985	36,159	1,121,064	6,231	27,526	6,183	197,137
Partnerships with net profit, total.....	38,681	4,059	34,622	147,781	34,283	1,533,284	30,493	88,783	30,278	954,332	5,506	24,769	5,458	178,041
Under \$2,000.....	6,463	1,564	4,899	6,310	4,899	69,339	4,382	4,849	4,356	52,614	289	199	289	1,737
\$2,000 under \$5,000.....	6,874	1,182	5,692	9,957	5,581	103,524	4,951	7,578	4,945	77,773	587	1,089	587	9,555
\$5,000 under \$10,000.....	7,522	571	6,951	17,942	6,826	159,534	6,348	12,625	6,269	115,350	812	2,255	811	13,978
\$10,000 under \$20,000.....	9,055	479	8,576	27,965	8,541	300,480	7,379	18,534	7,351	201,087	1,412	3,559	1,405	27,506
\$20,000 under \$50,000.....	5,994	177	5,817	38,842	5,749	400,599	5,026	22,411	4,970	252,696	1,358	6,766	1,341	45,669
\$50,000 under \$200,000.....	2,536	73	2,463	36,537	2,463	399,127	2,228	18,881	2,217	209,550	929	8,418	910	61,816
\$200,000 under \$500,000.....	216	10	206	8,670	206	82,911	164	3,518	157	39,897	113	2,326	110	16,827
\$500,000 or more.....	21	3	18	1,558	18	17,770	15	387	13	5,365	6	157	5	953
Partnerships without net profit, total.....	9,188	1,926	7,262	24,783	7,246	260,453	5,902	13,202	5,881	166,732	725	2,757	725	19,096
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total.....	17,623	1,894	15,729	75,029	15,671	547,634	13,078	44,241	13,056	338,286	1,867	11,786	1,864	76,944
Partnerships with net profit, total.....	13,817	1,336	12,481	62,502	12,438	457,646	10,578	35,688	10,576	277,311	1,438	9,935	1,435	62,740
Under \$2,000.....	3,321	500	2,821	6,998	2,821	49,779	2,465	5,039	2,465	33,062	255	598	255	2,844
\$2,000 under \$5,000.....	3,186	279	2,907	8,707	2,907	60,740	2,441	5,470	2,441	38,581	285	1,428	285	9,445
\$5,000 under \$10,000.....	3,182	253	2,929	11,309	2,925	82,609	2,640	7,944	2,640	61,158	241	1,687	241	8,313
\$10,000 under \$20,000.....	2,523	142	2,381	13,656	2,364	100,094	1,822	6,866	1,822	51,635	314	2,125	314	15,629
\$20,000 under \$50,000.....	1,291	154	1,137	12,184	1,137	90,937	1,013	7,128	1,013	56,590	249	2,299	249	15,197
\$50,000 under \$200,000.....	274	4	270	7,701	248	51,210	170	2,403	169	23,041	76	1,193	75	6,973
\$200,000 under \$500,000.....	34	3	31	1,765	31	20,004	22	787	21	12,542	16			

ACTIVE PARTNERSHIPS

Table 25.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF NET PROFIT—Continued

Industrial division and size of net profit	Partnerships with depreciation—Continued													
	Sum of the years-digits method				Additional first-year depreciation		Other methods of depreciation				Method of depreciation not described			
	Depreciation		Reporting cost of related assets		Number of partnerships	Amount claimed (Thousand dollars)	Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets	
	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
ALL INDUSTRIAL DIVISIONS	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total.....	15,613	55,809	15,418	560,607	19,555	34,312	124,632	279,056	122,130	3,702,042	34,679	110,612	16,568	965,003
Partnerships with net profit, total.....	13,404	47,730	13,250	445,593	16,400	25,400	102,142	187,904	100,213	2,839,770	29,203	78,910	14,101	737,538
Under \$2,000.....	1,580	2,234	1,579	28,434	1,939	1,795	20,856	13,338	20,416	346,918	6,578	5,976	2,723	52,797
\$2,000 under \$5,000.....	1,446	3,573	1,398	35,671	2,127	2,602	20,287	20,309	19,930	381,024	5,826	6,162	2,852	67,171
\$5,000 under \$10,000.....	2,016	5,578	2,016	60,606	2,753	3,036	20,765	22,577	20,437	463,367	5,377	7,689	2,396	53,945
\$10,000 under \$20,000.....	3,166	8,640	3,157	77,251	3,718	5,535	19,501	42,093	19,144	554,032	5,214	11,967	2,564	118,239
\$20,000 under \$50,000.....	3,080	10,496	3,036	101,736	3,635	6,078	14,451	50,719	14,166	566,895	3,919	9,294	2,191	179,778
\$50,000 under \$200,000.....	1,846	11,406	1,820	96,742	1,918	4,968	5,792	29,807	5,651	419,272	1,886	11,920	1,109	127,752
\$200,000 under \$500,000.....	200	3,002	180	19,135	241	896	402	7,260	387	76,798	259	7,563	197	53,959
\$500,000 or more.....	70	2,801	64	26,018	69	490	88	1,801	82	31,464	144	18,339	69	83,897
Partnerships without net profit, total...	2,209	8,079	2,168	115,014	3,155	8,912	22,490	91,152	21,917	862,272	5,476	31,702	2,467	227,465
AGRICULTURE, FORESTRY, AND FISHERIES														
Total.....	1,222	2,456	1,221	17,741	2,542	3,725	29,484	63,718	28,983	643,593	6,001	9,643	2,799	113,524
Partnerships with net profit, total.....	989	2,147	988	15,388	2,163	2,705	23,028	41,233	22,639	459,629	4,676	7,136	2,306	80,682
Under \$2,000.....	206	115	206	1,506	340	133	6,098	5,737	6,020	68,997	1,429	1,370	556	10,891
\$2,000 under \$5,000.....	239	361	239	2,325	360	245	6,433	8,641	6,354	112,592	1,500	72	802	15,301
\$5,000 under \$10,000.....	289	450	289	3,116	512	808	2,972	7,053	2,856	93,028	894	1,245	476	12,840
\$10,000 under \$20,000.....	210	1,003	210	7,206	369	520	1,948	8,927	1,901	81,122	264	717	168	18,524
\$20,000 under \$50,000.....	43	149	43	1,038	54	159	338	3,339	337	32,995	91	1,502	38	8,337
\$50,000 under \$200,000.....	2	69	1	197	2	16	7	174	7	1,474	3	75	3	1,257
\$200,000 under \$500,000.....	-	-	-	-	1	10	1	8	1	206	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit, total...	233	309	233	2,353	379	1,020	6,456	22,485	6,344	183,964	1,325	2,507	493	32,842
MINING														
Total.....	298	1,758	298	12,462	345	1,399	2,334	23,164	2,237	211,831	654	7,684	303	102,597
Partnerships with net profit, total.....	191	1,577	191	10,469	168	560	1,325	10,017	1,313	116,278	517	5,305	185	44,691
Under \$2,000.....	173	559	173	3,998	146	417	311	721	311	8,223	457	2,707	164	13,324
\$2,000 under \$5,000.....							186	628	186	4,998				
\$5,000 under \$10,000.....							168	119	168	6,107				
\$10,000 under \$20,000.....							255	2,009	255	17,762				
\$20,000 under \$50,000.....							274	1,312	267	25,416				
\$50,000 under \$200,000.....	15	585	15	3,069	20	101	117	4,160	112	39,713	52	361	15	9,246
\$200,000 under \$500,000.....	1	57	1	415	2	42	10	720	10	8,555	3	187	2	1,459
\$500,000 or more.....	2	376	2	2,987	-	-	4	348	4	5,504	5	2,050	4	20,662
Partnerships without net profit, total...	(1)	(1)	(1)	(1)	177	839	1,009	13,147	924	95,553	137	2,379	118	57,906
CONSTRUCTION														
Total.....	1,219	6,757	1,205	42,080	1,291	3,233	7,263	43,657	7,104	267,497	2,161	34,292	1,003	104,801
Partnerships with net profit, total.....	1,031	5,549	1,017	34,478	1,017	2,270	6,359	21,703	6,207	217,267	1,849	19,398	844	89,425
Under \$2,000.....	127	94	127	538	229	268	702	938	698	6,912	269	649	210	1,745
\$2,000 under \$5,000.....	133	341	133	2,660			779	726	740	8,963	181	281		
\$5,000 under \$10,000.....	171	394	171	2,465	222	168	1,067	776	1,040	16,898	424	307	135	2,688
\$10,000 under \$20,000.....	210	830	204	4,556	205	319	2,010	5,367	1,981	43,302	518	1,384	258	8,102
\$20,000 under \$50,000.....	246	1,246	246	9,127	216	858	1,342	8,416	1,303	67,376	284	817	158	33,520
\$50,000 under \$200,000.....	131	1,694	125	10,659	126	548	430	3,181	417	56,442	132	977	52	27,135
\$200,000 under \$500,000.....	11	889	10	4,102	16	97	25	1,849	25	14,702	26	934	22	7,123
\$500,000 or more.....	2	61	1	371	3	12	4	450	3	2,672	15	14,049	9	9,112
Partnerships without net profit, total...	188	1,208	188	7,602	274	963	904	21,954	897	50,230	312	14,894	(1)	(1)
MANUFACTURING														
Total.....	1,283	7,571	1,244	59,480	2,163	6,901	6,978	23,826	6,868	280,793	2,143	4,755	1,141	135,263
Partnerships with net profit, total.....	1,123	7,300	1,104	55,592	1,897	4,420	5,872	17,902	5,768	231,684	1,823	4,607	959	113,635
Under \$2,000.....	180	1,170	180	9,498	276	212	711	822	690	8,543	327	340	165	6,133
\$2,000 under \$5,000.....							752	800	731	13,242	156	166		
\$5,000 under \$10,000.....							994	1,335	974	16,169	257	465		
\$10,000 under \$20,000.....	228	633	228	5,276	370	723	1,624	3,708	1,616	47,623	354	808	205	18,988
\$20,000 under \$50,000.....	379	1,768	374	15,224	360	1,214	1,130	6,438	1,110	65,251	393	245	203	21,759
\$50,000 under \$200,000.....	279	2,466	273	18,094	423	1,610	609	3,436	597	66,930	306	1,726	203	42,737
\$200,000 under \$500,000.....	52	855	45	5,746	56	323	47	1,138	45	11,281	24	510	23	9,160
\$500,000 or more.....	5	408	4	1,754	2	34	5	225	5	2,645	6	347	4	7,053
Partnerships without net profit, total...	160	271	140	3,888	266	2,481	1,106	5,924	1,100	49,109	320	148	182	21,628
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total.....	408	2,418	404	13,778	437	1,494	2,787	13,887	2,748	105,691	578	1,203	367	12,935
Partnerships with net profit, total.....	344	2,332	340	13,126	357	1,378	2,394	12,339	2,355	93,134	397	830	246	11,335
Under \$2,000.....	326	1,777	326	11,228	342	1,271	375	851	357	10,485	326	686	219	8,692
\$2,000 under \$5,000.....							486	1,195	486	10,493				
\$5,000 under \$10,000.....							453	992	433	8,477				
\$10,000 under \$20,000.....							693	2,902	693	25,706				
\$20,000 under \$50,000.....							278	2,596	278	16,624				
\$50,000 under \$200,000.....	13	386	11	1,155	10	74	100	3,501	99	17,398	71	144	27	2,643
\$200,000 under \$500,000.....	4	153	2	639	5	33	9	302	9	3,951	-	-	-	-
\$500,000 or more.....	1	16	1	104	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit, total...	(1)	(1)	(1)	(1)	(1)	(1)	393	1,548	393	12,557	181	373	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 25.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, 8Y INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF NET PROFIT—Continued

Industrial division and size of net profit	Total number of active partnerships	Number of partnerships without depreciation	Partnerships with depreciation											
			Total				Straight line method				Declining balance method			
			Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets		Depreciation		Reporting cost of related assets	
			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
WHOLESALE AND RETAIL TRADE														
Total.....	303,822	47,191	256,631	434,826	252,230	4,904,821	222,466	306,306	221,609	3,574,261	22,765	46,793	22,509	357,913
Partnerships with net profit, total.....	253,244	34,989	218,255	383,803	215,768	4,353,483	191,801	272,203	191,063	3,157,837	20,367	42,355	20,133	321,288
Under \$2,000.....	51,379	13,533	37,846	28,440	37,790	369,571	33,856	23,151	33,589	293,772	1,917	1,461	1,906	17,311
\$2,000 under \$5,000.....	53,274	9,463	43,811	44,576	43,337	510,631	38,357	35,170	38,248	406,737	2,614	3,017	2,614	23,661
\$5,000 under \$10,000.....	62,946	6,905	56,041	71,975	55,058	809,914	48,897	55,920	48,861	637,606	3,916	5,151	3,887	38,977
\$10,000 under \$20,000.....	53,379	3,278	50,101	98,182	49,127	1,091,055	43,823	69,443	43,642	809,177	5,625	10,029	5,528	78,341
\$20,000 under \$50,000.....	26,897	1,500	25,397	92,348	25,397	1,034,945	22,124	61,469	22,007	713,146	4,585	12,357	4,508	91,496
\$50,000 under \$200,000.....	5,164	299	4,865	42,062	4,865	452,813	4,559	24,361	4,531	265,943	1,594	9,230	1,575	62,518
\$200,000 under \$500,000.....	183	9	174	4,609	174	62,234	169	2,386	169	27,304	106	910	105	7,306
\$500,000 or more.....	22	2	20	1,611	20	22,320	16	303	16	4,152	10	200	10	1,675
Partnerships without net profit, total...	50,578	12,202	38,376	51,023	36,462	551,338	30,665	34,103	30,546	416,424	2,398	4,438	2,376	36,625
Wholesale Trade														
Total.....	50,456	11,227	39,229	111,833	39,091	1,154,698	33,531	70,942	33,439	726,129	5,854	16,993	5,784	118,192
Partnerships with net profit, total.....	42,017	8,401	33,616	98,269	33,535	1,024,444	29,057	62,675	28,983	638,000	5,292	15,808	5,223	107,373
Under \$2,000.....	6,547	2,983	3,564	3,721	3,564	47,150	3,201	2,720	3,168	34,670	199	334	198	4,791
\$2,000 under \$5,000.....	6,542	1,950	4,592	6,764	4,556	67,330	3,720	5,162	3,701	46,962	446	560	446	4,218
\$5,000 under \$10,000.....	8,283	1,634	6,649	11,194	6,624	111,034	5,629	8,156	5,624	84,135	682	1,015	658	7,536
\$10,000 under \$20,000.....	9,084	895	8,189	20,654	8,169	193,464	7,086	13,187	7,085	127,638	1,327	2,864	1,303	19,328
\$20,000 under \$50,000.....	8,792	672	8,120	32,245	8,120	334,781	7,068	20,447	7,065	208,518	1,684	5,214	1,668	34,944
\$50,000 under \$200,000.....	2,628	263	2,365	19,901	2,365	215,500	2,219	11,177	2,206	116,372	869	4,980	865	29,905
\$200,000 under \$500,000.....	126	3	123	3,046	123	42,726	120	1,558	120	16,175	77	679	77	5,568
\$500,000 or more.....	15	1	14	744	14	12,459	14	268	14	3,530	8	162	8	1,083
Partnerships without net profit, total...	8,439	2,826	5,613	13,564	5,556	130,254	4,474	8,267	4,456	88,129	562	1,185	561	10,819
Retail Trade														
Total.....	241,170	34,438	206,732	295,728	202,695	3,450,659	180,085	217,779	179,369	2,649,811	15,822	27,013	15,647	221,465
Partnerships with net profit, total.....	200,611	25,337	175,274	260,770	173,091	3,055,685	154,850	193,277	154,235	2,336,718	14,096	24,108	13,942	197,546
Under \$2,000.....	43,221	10,165	33,056	23,596	33,056	311,128	29,609	19,627	29,393	250,021	1,646	1,064	1,637	12,155
\$2,000 under \$5,000.....	44,973	7,209	37,764	35,813	37,349	423,667	33,368	28,546	33,299	344,434	2,049	2,256	2,049	17,616
\$5,000 under \$10,000.....	52,086	4,910	47,176	56,312	46,225	642,751	41,423	44,752	41,392	514,440	3,032	3,915	3,027	29,905
\$10,000 under \$20,000.....	41,598	2,272	39,326	70,978	38,509	830,250	34,572	51,834	34,393	633,494	4,046	6,674	3,974	55,604
\$20,000 under \$50,000.....	16,493	743	15,750	53,286	15,750	616,153	13,773	36,684	13,667	453,963	2,656	6,310	2,602	51,481
\$50,000 under \$200,000.....	2,183	31	2,152	18,553	2,152	204,267	2,059	11,040	2,045	129,656	640	3,656	626	28,671
\$200,000 under \$500,000.....	50	6	44	1,365	44	17,608	44	759	44	10,088	25	195	25	1,522
\$500,000 or more.....	7	1	6	867	6	9,861	2	35	2	622	2	38	2	592
Partnerships without net profit, total...	40,559	9,101	31,458	34,958	29,604	394,974	25,235	24,502	25,134	313,093	1,726	2,905	1,705	23,919
Wholesale and Retail Trade not Allocable														
Total.....	12,196	1,526	10,670	27,265	10,444	299,464	8,850	17,585	8,801	198,321	1,089	2,787	1,078	18,256
Partnerships with net profit, total.....	10,616	1,251	9,365	24,764	9,142	273,354	7,894	16,251	7,845	183,119	979	2,439	968	16,369
Under \$2,000.....	1,611	385	1,226	1,123	1,170	11,293	1,046	804	1,028	9,081	191	264	190	2,197
\$2,000 under \$5,000.....	1,759	304	1,455	1,999	1,432	19,634	1,269	1,462	1,248	15,341	191	264	190	2,197
\$5,000 under \$10,000.....	2,577	472	2,105	4,469	2,209	56,129	1,845	3,012	1,845	39,031	202	221	202	1,534
\$10,000 under \$20,000.....	2,697	472	2,225	6,550	2,449	67,341	2,165	4,422	2,164	48,045	252	491	251	3,409
\$20,000 under \$50,000.....	1,612	85	1,527	6,817	1,527	84,011	1,283	4,338	1,275	50,665	245	833	238	5,071
\$50,000 under \$200,000.....	353	5	348	3,608	348	33,046	281	2,144	280	19,915	85	594	84	3,942
\$200,000 under \$500,000.....	7	-	7	198	7	1,900	5	69	5	1,041	4	36	3	216
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit, total...	1,580	275	1,305	2,501	1,302	26,110	956	1,334	956	15,202	(1)	(1)	(1)	(1)
FINANCE, INSURANCE, AND REAL ESTATE														
Total.....	185,173	48,320	136,853	444,978	133,178	9,516,560	109,375	263,104	108,966	5,577,184	17,926	148,233	17,854	2,527,220
Partnerships with net profit, total.....	137,648	35,655	101,993	294,384	100,401	6,803,842	83,131	198,190	82,842	4,331,012	12,133	72,256	12,061	1,465,146
Under \$2,000.....	60,895	18,601	42,294	50,456	42,228	1,228,451	35,615	40,133	35,556	902,101	3,161	8,657	3,161	140,463
\$2,000 under \$5,000.....	29,396	6,621	22,775	47,534	22,363	1,081,944	18,155	33,916	18,155	753,927	2,680	10,441	2,661	168,677
\$5,000 under \$10,000.....	19,579	4,384	15,195	51,706	14,731	1,117,572	11,631	35,967	11,590	699,832	2,628	12,153	2,628	221,872
\$10,000 under \$20,000.....	14,379	2,825	11,494	54,054	11,022	1,130,648	9,200	33,051	9,101	668,749	1,775	16,644	1,775	284,234
\$20,000 under \$50,000.....	9,548	2,037	7,511	43,186	7,336	810,832	6,244	26,106	6,180	488,069	1,220	13,206	1,175	205,274
\$50,000 under \$200,000.....	3,284	920	2,364	32,473	2,364	1,047,155	1,981	20,812	1,963	531,947	582	7,648	577	419,108
\$200,000 under \$500,000.....	395	159	236	4,414	233	111,010	183	2,585	179	73,750	47	975	46	15,609
\$500,000 or more.....	172	48	124	10,561	124	276,230	122	5,620	118	212,637	40	2,532	38	9,909
Partnerships without net profit, total...	47,525	12,665	34,860	150,594	32,777	2,712,718	26,244	64,914	26,124	1,246,172	5,793	75,977	5,793	1,062,074
SERVICES														
Total.....	160,498	28,754	131,744	328,465	129,349	3,582,261	112,354	170,830	111,926	2,380,283	17,033	59,258	16,845	502,660
Partnerships with net profit, total.....	134,487	24,094	110,393	252,631	108,872	2,778,436	95,489	137,175	95,181	1,903,385	14,360	41,244	14,191	335,918
Under \$2,000.....	25,602	6,868	18,734	22,024	18,734	307,014	16,477	14,281	16,397	222,516	1,381	3,088	1,361	28,853
\$2,000 under \$5,000.....	24,463	4,655	19,808	29,564	19,469	389,048	17,434	18,603	17,434	296,464	1,535	3,431	1,535	26,650
\$5,000 under \$10,000.....	25,346	4,146	21,200	35,588	21,106	400,871	18,701	22,276	18,640	285,996	2,107	5,328	2,068	48,029
\$10,000 under \$20,000.....	23,024	3,477	19,547	46,597	19,115	531,658	16,797	27,059	16,795	368,706	2,746	7,444	2,685	68,936
\$20,000 under \$50,000.....	20,851	2,985	17,866	52,264	17,491	536,075	15,225	26,376	15,100	343,445	3,356	8,681	3,355	67,133
\$50,000 under \$200,000.....	13,947	1,774	12,173	48,310	11,926	475,728	10,029	21,986	10,011	311,125	2,958	11,195	2,921	81,777
\$200,000 under \$500,000.....	1,004	169	835	12,403	817	75,005	661	3,3						

ACTIVE PARTNERSHIPS

Table 25.—NUMBER OF PARTNERSHIPS, DEPRECIATION, AND COST OF RELATED ASSETS, BY INDUSTRIAL DIVISION, DEPRECIATION METHOD AND SIZE OF NET PROFIT—Continued

Industrial division and size of net profit	Partnerships with depreciation—Continued													
	Sum of the years-digits method				Additional first-year depreciation		Other methods of depreciation				Method of depreciation not described			
	Depreciation		Reporting cost of related assets		Number of partnerships	Amount claimed (Thousand dollars)	Depreciation		Number of partnerships	Amount claimed (Thousand dollars)	Reporting cost of related assets		Depreciation	
	Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)			Number of partnerships	Amount claimed (Thousand dollars)			Number of partnerships	Amount claimed (Thousand dollars)	Number of partnerships	Amount claimed (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
WHOLESALE AND RETAIL TRADE														
Total.....	4,757	9,591	4,665	84,896	6,301	7,388	37,411	55,408	36,827	708,070	12,204	9,340	5,749	179,681
Partnerships with net profit, total.....	4,283	8,753	4,212	71,933	5,321	5,973	32,435	45,979	31,986	638,840	10,704	8,540	5,085	163,585
Under \$2,000.....	421	220	421	2,219	694	554	4,748	2,394	4,665	47,016	1,682	660	689	9,248
\$2,000 under \$5,000.....	358	412	331	3,011	723	685	5,717	4,319	5,659	61,791	2,043	973	974	15,431
\$5,000 under \$10,000.....	593	832	593	8,080	872	725	7,632	7,642	7,555	105,732	2,397	1,705	1,079	19,521
\$10,000 under \$20,000.....	1,084	1,648	1,081	14,344	1,403	1,465	7,769	13,804	7,673	166,660	2,406	1,793	1,065	22,533
\$20,000 under \$50,000.....	1,247	2,902	1,213	21,507	1,154	1,525	5,265	12,635	5,152	166,484	1,735	1,460	974	42,312
\$50,000 under \$200,000.....	540	2,492	534	21,448	446	931	1,248	4,327	1,226	77,585	368	721	239	25,319
\$200,000 under \$500,000.....	39	245	38	1,311	26	66	53	572	53	11,212	65	430	57	15,101
\$500,000 or more.....	1	2	1	13	3	22	3	286	3	2,360	8	798	8	14,120
Partnerships without net profit, total.....	474	838	453	12,963	980	1,415	4,976	9,429	4,841	69,230	1,500	800	664	16,096
Wholesale Trade														
Total.....	1,212	3,403	1,185	31,979	1,351	2,210	6,652	15,910	6,523	202,286	2,490	2,375	1,348	76,112
Partnerships with net profit, total.....	1,165	3,213	1,139	25,299	1,146	1,900	5,786	12,685	5,658	184,621	2,253	1,988	1,234	69,151
Under \$2,000.....	210	281	190	1,854	306	363	519	555	499	5,638	148	15	267	4,337
\$2,000 under \$5,000.....	199	262	199	2,046	236	317	922	1,622	921	13,815	400	206	200	4,815
\$5,000 under \$10,000.....	443	1,121	440	8,324	375	696	1,419	3,834	1,393	38,666	420	190	206	5,786
\$10,000 under \$20,000.....	284	1,441	281	12,608	211	472	1,482	4,073	1,435	64,016	662	694	395	18,979
\$20,000 under \$50,000.....	29	108	29	467	16	38	559	1,645	546	42,774	186	186	111	13,841
\$50,000 under \$200,000.....	-	-	-	-	2	14	40	368	40	6,969	56	295	49	13,547
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	6	300	6	7,846
\$500,000 or more.....	(1)	(1)	(1)	(1)	205	310	866	3,225	865	17,665	237	387	114	6,961
Partnerships without net profit, total.....	(1)	(1)	(1)	(1)	205	310	866	3,225	865	17,665	237	387	114	6,961
Retail Trade														
Total.....	3,337	5,463	3,275	47,362	4,615	4,899	28,638	34,051	28,201	438,437	9,129	6,523	4,073	93,584
Partnerships with net profit, total.....	2,917	5,043	2,875	42,677	3,840	3,794	24,846	28,406	24,543	393,524	7,910	6,142	3,525	85,220
Under \$2,000.....	376	180	376	1,623	635	493	4,082	4,082	4,019	40,041	1,494	601	600	7,288
\$2,000 under \$5,000.....	293	275	287	2,353	489	440	4,705	3,487	4,673	47,762	1,587	809	724	11,502
\$5,000 under \$10,000.....	479	699	479	7,134	747	611	6,248	4,897	6,172	77,488	1,842	1,438	796	13,784
\$10,000 under \$20,000.....	809	1,312	806	11,925	1,071	1,082	5,880	8,617	5,821	113,935	1,834	1,459	782	15,292
\$20,000 under \$50,000.....	717	1,547	686	10,850	689	771	3,328	7,279	3,263	80,206	994	695	513	19,653
\$50,000 under \$200,000.....	233	927	231	7,935	199	365	590	2,050	582	28,050	149	515	101	9,955
\$200,000 under \$500,000.....	9	101	9	844	9	24	10	159	10	3,682	8	127	7	1,472
\$500,000 or more.....	1	2	1	13	1	8	3	286	3	2,360	2	498	2	6,274
Partnerships without net profit, total.....	420	420	400	4,685	775	1,105	3,792	5,645	3,658	44,913	1,219	381	548	8,364
Wholesale and Retail Trade not Allocable														
Total.....	208	725	205	5,555	335	279	2,121	5,447	2,103	67,347	585	442	328	9,985
Partnerships with net profit, total.....	201	497	198	3,957	335	279	1,803	4,888	1,785	60,695	541	410	326	9,214
Under \$2,000.....	177	337	176	3,052	298	181	147	208	147	1,337	507	382	298	7,609
\$2,000 under \$5,000.....	23	124	22	905	36	94	167	244	162	1,286	33	20	27	1,523
\$5,000 under \$10,000.....	1	36	-	-	1	4	462	1,123	462	14,429	1	8	1	82
\$10,000 under \$20,000.....	-	-	-	-	-	-	470	1,353	459	14,059	-	-	-	-
\$20,000 under \$50,000.....	-	-	-	-	-	-	455	1,283	454	22,262	-	-	-	-
\$50,000 under \$200,000.....	7	228	7	1,598	-	-	99	632	98	6,761	(1)	(1)	(1)	(1)
\$200,000 under \$500,000.....	-	-	-	-	-	-	3	45	3	561	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit, total.....	7	228	7	1,598	-	-	318	559	318	6,652	(1)	(1)	(1)	(1)
FINANCE, INSURANCE, AND REAL ESTATE														
Total.....	2,986	16,425	2,955	242,675	1,801	3,259	18,898	10,699	18,280	972,150	5,330	3,258	2,582	197,331
Partnerships with net profit, total.....	2,423	12,422	2,392	165,987	1,417	2,280	14,550	6,194	14,070	698,327	4,391	3,042	2,146	143,370
Under \$2,000.....	496	885	495	13,585	218	364	5,399	342	5,241	155,060	1,620	75	751	17,242
\$2,000 under \$5,000.....	381	1,826	361	20,105	203	356	3,464	835	3,345	116,862	915	160	514	22,373
\$5,000 under \$10,000.....	378	1,716	378	28,627	237	331	2,418	1,327	2,319	161,758	539	212	237	5,483
\$10,000 under \$20,000.....	578	2,800	578	33,951	230	382	1,487	920	1,463	106,577	656	257	284	37,137
\$20,000 under \$50,000.....	301	1,337	301	30,330	347	286	1,256	984	1,197	60,694	360	1,267	202	26,465
\$50,000 under \$200,000.....	215	2,027	209	18,422	125	154	465	1,412	445	75,384	191	420	110	2,294
\$200,000 under \$500,000.....	37	438	35	3,965	33	92	46	181	45	10,931	52	143	26	6,755
\$500,000 or more.....	37	1,393	35	17,002	24	315	15	193	15	11,061	58	508	22	25,621
Partnerships without net profit, total.....	563	4,003	563	76,688	384	979	4,348	4,505	4,210	273,823	939	216	436	53,961
SERVICES														
Total.....	3,399	8,804	3,385	87,356	4,630	6,893	18,749	43,286	18,356	497,793	5,017	39,394	2,497	114,169
Partnerships with net profit, total.....	2,999	7,625	2,985	78,492	4,015	5,794	15,650	31,483	15,347	374,528	4,395	29,310	2,203	86,113
Under \$2,000.....	317	753	317	9,846	367	366	2,374	1,450	2,296	40,700	718	2,086	317	5,099
\$2,000 under \$5,000.....	359	618	358	6,287	434	760	2,370	3,091	2,330	50,573	735	3,061	284	9,074
\$5,000 under \$10,000.....	397	916	397	8,149	610	521	2,623	3,127	2,603	53,723	737	3,420	322	4,974
\$10,000 under \$20,000.....	631	1,034	631	8,932	834	1,017	2,611	5,617	2,530	73,356	596	4,426	346	11,728
\$20,000 under \$50,000.....	610	1,871	605	15,947	924	1,419	2,932	9,384	2,932	82,700	805	4,533	430	26,850
\$50,000 under \$200,000.....	609	1,592	609	22,784	709	1,387	2,479	6,199	2,412	51,768	672	5,951	424	8,274
\$200,000 under \$500,000.....	54	296	48	2,760	101	227	205	2,324	193	14,692	81	5,259	59	12,871
\$500,000 or more.....	22	545	20	3,787	36	97	56	291	51	7,016	51	574	21	7,243
Partnerships without net profit, total.....	400	1,179	400	8,864	615	1,099	3,099	11,803	3,009	123,265	622	10,084	294	28,056
NATURE OF BUSINESS NOT ALLOCABLE.....														
	41	29	41	139	45	20	728	1,411	727	14,624	591	1,043	127	4,702

1 No reliable estimate of the sampling variability can be obtained from the sample.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

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ACTIVE CORPORATIONS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY SELECTED INDUSTRIES

Industry	Returns with and without net income							Form 1120-S returns	
	All active corporation returns							Number of returns	Net income (less deficit) (Thousand dollars)
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	1,074,120	816,799,884	772,914,545	20,493,626	46,797,267	88,207,804	1,136,667,759	71,140	395,299
Agriculture, forestry, and fisheries.....	15,603	3,837,620	3,676,501	164,480	105,884	434,399	3,586,542	1,485	24,838
Mining.....	12,920	10,354,855	9,896,963	691,008	645,874	882,593	16,039,390	832	261
Metal mining.....	1,099	1,873,814	1,791,980	100,805	82,989	245,485	4,211,305	(³)	(³)
Bituminous coal and lignite mining.....	1,961	1,951,445	1,884,238	115,695	30,572	87,261	2,324,810	141	841
Crude petroleum and natural gas.....	6,673	4,676,119	4,450,769	347,529	449,604	363,200	7,146,456	434	3,326
Mining and quarrying of nonmetallic minerals, and anthracite mining	3,187	1,853,477	1,769,979	126,979	82,709	186,647	2,356,819	244	896
Construction.....	66,260	32,140,410	31,681,534	602,495	579,108	1,561,519	14,221,541	6,137	33,777
Manufacturing.....	156,297	363,157,167	356,972,649	9,227,824	24,985,884	54,798,833	252,134,247	11,849	107,795
Beverage industries.....	2,941	8,307,678	8,215,474	189,570	500,155	1,294,553	5,248,563	242	5,895
Food and kindred products.....	15,530	50,479,312	50,112,468	741,033	1,744,403	4,219,545	18,010,406	983	14,125
Tobacco manufactures.....	204	4,835,840	4,817,872	35,096	547,234	2,458,927	3,306,120	(³)	(³)
Textile mill products.....	5,706	14,360,098	14,196,673	307,802	700,944	2,536,652	8,929,065	379	4,008
Apparel and other finished products made from fabrics and similar materials.....	16,287	11,907,200	11,843,834	79,586	263,102	1,711,618	4,507,669	1,805	10,358
Lumber and wood products, except furniture.....	7,963	7,517,284	7,193,236	195,469	427,573	1,063,028	5,333,283	620	16,288
Furniture and fixtures.....	5,832	5,002,234	4,945,371	71,504	207,155	1,271,055	2,449,833	475	753
Paper and allied products.....	3,236	11,845,655	11,579,374	427,241	1,125,589	1,397,097	9,977,017	238	2,123
Printing, publishing, and allied industries.....	18,706	12,567,293	12,238,036	259,188	930,559	953,126	8,146,482	1,699	8,840
Chemicals and allied products.....	8,226	26,699,483	26,065,022	1,102,299	3,463,737	3,890,493	23,202,242	455	5,108
Petroleum refining and related industries.....	828	37,592,756	36,004,854	1,328,949	1,682,868	3,241,845	39,748,483	(³)	(³)
Rubber and miscellaneous plastics products.....	3,932	7,842,427	7,737,607	202,975	534,523	1,310,409	4,906,503	258	658
Leather and leather products.....	2,711	3,936,069	3,907,359	38,451	146,278	627,798	1,843,319	324	1,436
Stone, clay, and glass products.....	6,884	10,763,574	10,581,391	421,108	1,087,510	1,332,475	8,713,029	520	4,342
Primary metal industries.....	3,655	27,522,119	27,194,243	945,500	2,195,115	5,051,288	26,282,013	210	3,671
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	14,690	18,963,602	18,712,082	415,895	1,082,427	3,229,107	11,772,597	1,092	12,184
Machinery, except electrical and transportation equipment.....	16,275	25,383,611	24,938,517	820,815	2,165,130	5,959,678	20,137,931	917	13,215
Electrical machinery, equipment, and supplies.....	6,593	22,763,762	22,500,260	434,782	1,708,978	3,983,710	14,300,144	421	22,240
Transportation equipment, except motor vehicles.....	2,076	16,578,046	16,465,594	215,114	477,474	3,873,825	9,694,529	136	223
Motor vehicles and motor vehicle equipment.....	1,292	24,644,023	24,273,354	693,852	2,981,808	3,382,363	16,561,217	45	102
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	2,730	6,293,363	6,200,826	160,584	641,177	1,343,802	4,545,251	178	2,929
Other manufacturing industries.....	10,000	7,351,738	7,249,222	141,011	372,145	1,252,439	4,518,551	818	4,115
Transportation, communication, electric, gas, and sanitary services..	43,195	62,308,546	60,609,006	4,808,187	6,790,796	3,006,901	137,319,136	2,510	16,538
Transportation.....	32,454	29,992,244	28,743,486	1,808,084	1,224,868	856,287	47,448,474	1,863	9,216
Communication.....	5,894	14,025,643	13,822,664	985,371	2,685,464	787,629	28,533,965	378	3,298
Electric and gas companies and systems.....	1,112	17,825,023	17,602,025	1,968,327	2,812,153	1,344,797	59,357,594	(³)	(³)
Water supply and other sanitary services.....	3,735	465,636	440,831	46,405	68,311	18,188	1,979,103	214	3,893
Wholesale and retail trade.....	334,717	256,647,744	252,867,764	1,969,449	5,567,128	26,704,284	87,556,508	31,616	154,724
Wholesale trade.....	109,648	125,702,917	124,124,376	647,180	2,562,827	11,774,899	40,988,898	9,182	72,034
Groceries and related products.....	12,870	22,578,714	22,365,266	94,128	205,558	1,151,418	3,974,427	1,274	9,877
Electrical goods, hardware and plumbing and heating equipment and supplies.....	11,613	11,861,307	11,728,810	47,996	258,592	1,641,454	4,417,646	1,010	8,034
Other wholesalers.....	85,165	91,262,896	90,030,300	505,056	2,098,677	8,982,027	32,596,825	6,898	54,123
Retail trade.....	199,624	120,151,714	118,156,300	1,208,265	2,762,884	13,669,677	42,081,879	20,310	67,607
Food.....	14,009	28,477,337	28,302,003	263,506	531,482	1,611,699	5,185,868	1,367	5,766
General merchandise.....	13,153	24,115,381	23,656,304	305,782	1,245,142	3,581,635	12,526,114	1,100	4,609
Apparel and accessories.....	24,138	7,906,904	7,716,537	76,350	182,858	1,390,708	3,523,553	2,475	2,089
Furniture, home furnishings, and equipment.....	20,099	5,762,081	5,484,531	47,210	77,311	955,953	3,204,448	2,295	4,939
Automotive dealers.....	30,045	28,115,966	27,709,218	136,507	207,440	2,714,411	6,363,926	2,959	8,145
Gasoline service stations.....	5,636	1,545,445	1,522,896	20,312	30,326	64,084	441,652	621	3,048
Eating and drinking places.....	28,826	5,008,636	4,922,001	131,645	87,992	132,938	1,771,152	2,450	5,356
Building materials, hardware, and farm equipment.....	21,485	7,629,129	7,488,628	78,270	145,505	1,471,292	3,830,454	2,328	14,660
Other retail stores.....	42,233	11,590,835	11,354,182	148,683	254,828	1,726,957	5,234,712	4,715	18,995
Wholesale and retail trade not allocable.....	25,445	10,793,113	10,587,088	114,004	241,417	1,259,708	4,485,731	2,124	15,083
Finance, insurance, and real estate.....	318,592	65,911,758	36,062,139	1,763,098	7,152,612	Not applicable	606,824,809	7,480	58,675
Banking.....	15,182	11,611,198	1,581,218	252,891	1,713,040		287,861,462	99	7
Credit agencies other than banks.....	45,505	7,109,809	2,145,671	86,254	777,957		98,368,498	617	6,198
Holding and other investment companies.....	10,350	2,161,024	123,657	12,531	1,611,745		22,560,815	(³)	(³)
Security and commodity brokers, dealers, exchanges, and services..	2,848	791,235	220,514	7,194	123,688		3,750,090	109	2,643
Insurance carriers.....	3,904	33,853,172	27,993,781	158,444	1,576,923		143,939,035	(³)	(³)
Insurance agents, brokers, and service.....	15,931	1,375,166	1,304,380	21,127	129,707		1,813,893	1,504	9,293
Real estate.....	224,872	9,010,154	2,692,918	1,224,657	1,219,552		48,531,016	5,104	38,787
Services.....	110,005	22,227,256	20,954,310	1,259,953	968,252	806,603	18,354,967	8,652	28,430
Hotels, rooming houses, camps, and other lodging places.....	11,890	2,666,669	2,234,182	207,679	59,777	56,315	3,951,205	910	25,076
Personal services.....	20,109	3,027,059	2,987,765	129,780	103,085	103,104	1,677,391	2,183	7,506
Business services.....	29,122	7,660,078	7,370,201	314,602	413,140	136,016	4,908,831	1,978	9,208
Automobile repair services, and garages and other repair services..	17,463	2,225,156	2,082,462	328,257	95,555	95,888	1,968,667	1,352	3,864
Motion pictures.....	6,712	2,552,183	2,367,180	104,180	104,710	356,834	2,824,403	444	1,480
Amusement and recreation services, except motion pictures.....	11,890	1,824,206	1,705,121	128,248	92,228	19,195	1,739,002	930	6,768
Other services.....	12,819	2,271,905	2,207,399	47,207	99,757	39,251	1,285,468	855	4,680
Nature of business not allocable.....	16,531	214,528	193,679	7,132	1,729	12,672	630,619	579	263

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY SELECTED INDUSTRIES—Continued

Industry	Returns with net income								Form 1120-S returns	
	All active corporation returns									
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreci- ation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (Thousand dollars)	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
All industries.....	670,581	719,416,050	682,186,185	17,592,188	51,651,374	78,128,460	978,345,823	46,037	605,298	
Agriculture, forestry, and fisheries.....	8,505	2,964,723	2,833,394	116,164	206,957	311,883	2,617,980	689	13,955	
Mining.....	6,175	8,265,643	7,899,413	481,831	1,146,969	698,685	11,288,793	457	10,634	
Metal mining.....	267	1,654,634	1,582,362	75,342	317,816	205,065	2,810,066	(3)	(3)	
Bituminous coal and lignite mining.....	905	1,314,464	1,266,448	70,836	67,970	46,935	1,620,162	(3)	(3)	
Crude petroleum and natural gas.....	3,261	3,803,239	3,631,551	241,148	629,395	303,021	5,197,264	249	5,863	
Mining and quarrying of nonmetallic minerals, and anthracite mining.....	1,742	1,493,306	1,419,052	94,505	131,788	143,664	1,661,301	143	2,777	
Construction.....	38,438	25,047,786	24,677,714	437,286	925,146	1,113,351	10,785,885	3,948	53,182	
Manufacturing.....	102,799	330,069,833	324,260,074	8,452,765	26,434,639	49,795,545	232,485,533	8,016	152,706	
Beverage industries.....	2,146	7,525,815	7,442,227	167,265	524,093	1,174,547	4,714,430	158	6,816	
Food and kindred products.....	9,974	43,152,926	42,827,419	644,928	1,868,785	3,779,015	15,992,520	741	16,933	
Tobacco manufactures.....	170	4,821,823	4,805,438	34,648	550,077	2,454,665	3,289,498	(3)	(3)	
Textile mill products.....	4,019	13,304,312	13,154,168	281,216	756,464	2,368,799	8,339,158	280	5,279	
Apparel and other finished products made from fabrics and similar materials.....	10,085	10,218,635	10,165,321	65,682	333,562	1,464,019	3,864,124	1,252	14,889	
Lumber and wood products, except furniture.....	5,105	6,516,517	6,214,014	168,597	483,523	906,781	4,723,616	446	19,647	
Furniture and fixtures.....	3,777	4,221,951	4,175,112	60,377	253,706	591,604	2,076,839	323	4,145	
Paper and allied products.....	2,408	11,219,296	10,964,758	399,334	1,154,590	1,311,842	9,307,888	153	2,817	
Printing, publishing, and allied industries.....	12,237	11,515,954	11,202,381	232,529	995,124	878,354	7,563,661	1,125	13,532	
Chemicals and allied products.....	5,516	25,891,371	25,267,589	1,052,533	3,537,139	3,774,603	22,609,085	293	6,285	
Petroleum refining and related industries.....	664	34,887,773	33,348,294	1,232,275	1,740,340	2,930,052	37,005,657	(3)	(3)	
Rubber and miscellaneous plastics products.....	2,450	7,448,297	7,348,667	189,958	571,730	1,255,641	4,660,790	161	2,457	
Leather and leather products.....	2,094	3,532,412	3,507,217	34,398	165,499	569,418	1,683,392	227	2,273	
Stone, clay, and glass products.....	4,631	9,999,181	9,831,293	391,236	1,130,692	1,244,274	8,175,928	337	6,876	
Primary metal industries.....	2,558	26,426,033	26,109,587	907,016	2,253,777	4,858,352	25,212,061	143	4,103	
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	10,179	16,768,103	16,541,485	367,728	1,228,974	2,859,052	10,450,047	780	16,900	
Machinery, except electrical and transportation equipment.....	10,827	22,842,644	22,440,030	736,862	2,350,171	5,298,955	18,043,696	634	15,161	
Electrical machinery, equipment, and supplies.....	4,236	21,624,487	21,374,026	412,593	1,795,008	3,713,426	13,578,145	203	3,106	
Transportation equipment, except motor vehicles.....	1,154	13,759,546	13,671,385	183,516	640,655	2,928,347	7,822,040	81	2,042	
Motor vehicles and motor vehicle equipment.....	942	21,941,013	21,591,368	613,918	3,004,252	3,073,472	15,178,998	(3)	(3)	
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	1,765	6,063,807	5,975,632	155,325	666,156	1,290,290	4,387,545	134	3,020	
Other manufacturing industries.....	5,862	6,387,937	6,302,663	120,831	430,322	1,070,037	3,806,415	509	5,671	
Transportation, communication, electric, gas, and sanitary services... Transportation.....	26,832 20,332	53,904,887 22,113,651	52,553,600 21,200,213	4,230,474 1,296,037	7,184,523 1,566,874	2,704,345 573,749	119,836,897 31,860,804	1,546 1,082	23,168 13,472	
Communication.....	3,692	13,843,736	13,643,251	966,108	2,711,739	786,162	28,199,458	259	5,236	
Electric and gas companies and systems.....	849	17,531,872	17,316,829	1,928,327	2,831,906	1,329,105	57,967,470	(3)	(3)	
Water supply and other sanitary services.....	1,959	415,628	393,307	40,002	74,004	15,329	1,809,165	151	4,146	
Wholesale and retail trade.....	217,857	223,366,735	220,103,653	1,649,946	6,488,706	22,814,194	75,385,185	21,140	227,131	
Wholesale trade.....	78,958	110,986,419	109,575,240	549,721	2,890,626	10,365,716	35,846,504	6,900	94,423	
Groceries and related products.....	8,709	18,801,561	18,618,495	74,432	251,510	954,378	3,286,111	872	13,253	
Electrical goods, hardware, and plumbing and heating equipment and supplies.....	8,664	10,821,435	10,706,557	40,365	289,696	1,459,806	3,793,596	759	9,990	
Other wholesalers.....	61,585	81,363,423	80,250,188	434,924	2,349,420	7,951,532	28,766,797	5,269	71,180	
Retail trade.....	123,795	103,008,332	101,341,621	1,003,445	3,293,445	11,365,491	35,687,900	12,772	114,066	
Food.....	8,079	26,094,428	25,939,323	234,976	577,508	1,506,168	4,729,332	864	7,738	
General merchandise.....	8,486	22,935,080	22,511,600	287,109	1,291,830	3,350,118	11,839,081	719	7,729	
Apparel and accessories.....	16,206	6,639,757	6,475,221	61,165	236,953	1,126,059	2,926,501	1,561	7,693	
Furniture, home furnishings and equipment.....	12,005	4,322,476	4,111,191	33,827	136,559	682,192	2,376,073	1,383	12,355	
Automotive dealers.....	18,885	22,145,103	21,820,868	102,099	338,977	2,040,525	4,865,685	1,664	19,414	
Gasoline service stations.....	3,430	1,241,925	1,221,445	16,327	36,547	52,143	367,600	355	3,857	
Eating and drinking places.....	14,106	3,677,463	3,619,418	87,228	153,361	95,944	1,266,522	1,280	11,486	
Building materials, hardware, and farm equipment.....	14,583	6,436,662	6,315,865	64,145	193,113	1,166,282	3,149,114	1,690	18,349	
Other retail stores.....	28,015	9,515,438	9,326,690	116,569	328,597	1,346,060	4,167,992	3,256	25,445	
Wholesale and retail trade not allocable.....	15,104	9,366,984	9,186,792	304,635	1,082,987	3,850,781	13,529,225	1,468	18,642	
Finance, insurance, and real estate.....	204,761	57,678,675	57,678,675	1,311,905	7,921,686	27,198,294	4,970	70,349		
Banking.....	14,132	10,935,068	1,538,871	241,485	1,758,272	41,292,002	(3)	(3)		
Credit agencies other than banks.....	26,510	4,090,894	1,776,785	44,126	873,764	21,622,774	413	8,491		
Holding and other investment companies.....	7,110	2,077,855	106,578	10,670	1,647,647	3,442,825	(3)	(3)		
Security and commodity brokers, dealers, exchanges, and services.....	1,643	728,834	199,466	5,979	141,809	139,225,343	(3)	(3)		
Insurance carriers.....	2,650	31,600,379	25,930,830	148,024	1,705,511	1,533,153	1,119	10,903		
Insurance agents, brokers, and service.....	10,394	1,124,107	1,062,505	17,181	145,329	33,420,059	3,259	45,998		
Real estate.....	142,322	7,121,538	2,110,824	844,440	1,649,354	2,074,005	5,047	53,058		
Services.....	61,754	17,980,731	17,004,137	907,557	1,321,429	685,877	13,529,225	5,047	53,058	
Hotels, rooming houses, camps, and other lodging places.....	5,434	1,886,354	1,588,110	130,488	127,302	39,066	2,465,096	330	3,275	
Personal services.....	11,918	2,435,323	2,403,346	97,360	138,314	86,099	1,336,090	1,234	11,722	
Business services.....	17,513	6,676,214	6,437,157	238,761	483,230	118,912	4,105,634	1,283	12,299	
Automobile repair services, and garages and other repair services... Motion pictures.....	10,827 3,287	1,742,506 2,004,582	1,626,057 1,852,415	253,100 74,156	124,937 163,213	72,974 327,908	1,487,661 2,074,005	938 187	6,084 3,868	
Amusement and recreation services, except motion pictures.....	5,496	1,380,487	1,287,192	76,894	148,180	12,480	1,064,591	499	9,812	
Other services.....	7,279	1,855,265	1,809,860	36,798	136,253	28,438	996,148	576	5,998	
Nature of business not allocable.....	3,460	142,037	128,341	4,260	21,319	4,580	218,031	224	1,115	

¹Inventory data for "Finance, insurance, and real estate" industrial groups are not shown and, with the exception of Table 29, are not included in the totals for all industrial groups in this report. Inventory data for "Finance, insurance, and real estate" are shown, however, in Statistics of Income—1959-60, Corporation Income Tax Returns and a description of the treatment of inventory for corporations engaged in finance is given in the "Explanation of Terms" section of that report. The total amount of inventory and the inventory for "Finance, insurance, and real estate," as presented in that report, are shown below:

Industrial division	Inventory (Thousand dollars)	
	Returns with and without net income	Returns with net income
All industrial divisions.....	88,303,970	78,191,144
Finance, insurance, and real estate.....	96,166	62,684
Other industrial divisions.....	88,207,804	78,128,460

²Deficit.

³No reliable estimate of the sampling variability can be obtained from the sample. However, the data are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Total.....	1,074,120	816,799,884	772,914,545	46,797,267	88,207,804	1,136,667,759	670,581	719,416,050	682,186,185	51,651,374	78,128,460	978,345,823
Under \$25,000.....	279,891	2,875,611	1,487,981	290,217	208,061	16,380,747	141,995	1,636,950	687,993	402,572	62,983	8,763,825
\$25,000 under \$50,000.....	128,816	4,839,373	3,369,889	291,427	34,362	14,053,829	76,940	2,909,228	1,719,775	559,351	130,166	10,102,403
\$50,000 under \$100,000.....	143,875	10,594,068	8,634,756	436,820	894,143	22,906,358	91,644	6,793,530	5,185,546	809,767	488,693	17,557,175
\$100,000 under \$500,000.....	291,584	69,617,102	63,800,113	2,116,127	6,748,515	104,120,408	211,880	51,867,079	47,319,605	3,159,129	4,814,580	79,341,630
\$500,000 under \$1,000,000.....	76,720	54,743,076	51,844,020	1,502,625	5,146,250	61,907,479	61,852	44,232,893	42,076,131	1,963,663	4,094,978	45,449,504
\$1,000,000 under \$10,000,000.....	83,022	211,426,087	201,994,085	7,592,043	20,504,934	226,526,238	70,161	181,054,528	173,979,177	8,735,114	17,618,478	172,843,930
\$10,000,000 under \$50,000,000.....	5,712	116,054,124	110,095,375	7,297,927	12,899,450	175,669,731	5,126	104,747,426	99,501,668	7,675,761	11,701,765	154,193,502
\$50,000,000 under \$100,000,000.....	703	49,164,559	46,507,590	3,680,547	6,022,471	82,494,630	652	45,801,234	43,214,448	3,795,791	5,698,595	78,808,958
\$100,000,000 under \$500,000,000.....	582	124,562,819	118,804,855	9,987,430	14,575,219	204,183,133	557	119,169,520	113,577,722	10,077,122	14,117,176	197,534,571
\$500,000,000 or more.....	122	172,607,674	166,375,881	14,221,042	20,802,889	223,899,658	112	160,959,092	154,924,120	14,402,913	19,396,429	213,028,035
Receipts not reported.....	63,093	335,391	-	238,504	62,410	4,525,558	9,662	244,570	-	70,191	4,617	722,290
AGRICULTURE, FORESTRY, AND FISHERIES												
Total.....	15,603	3,837,620	3,676,501	105,884	434,399	3,586,542	8,505	2,964,723	2,833,394	206,957	311,883	2,617,980
Under \$25,000.....	4,303	57,161	42,368	29,689	14,128	246,366	1,685	29,085	18,292	7,966	3,060	89,209
\$25,000 under \$50,000.....	2,336	95,156	83,780	21,175	11,266	218,025	1,280	56,599	46,806	10,516	6,349	138,011
\$50,000 under \$100,000.....	2,594	195,402	185,474	4,680	30,494	306,989	1,424	112,932	105,601	13,092	20,624	202,862
\$100,000 under \$500,000.....	4,500	1,033,240	983,905	31,079	114,461	1,089,152	3,136	713,662	674,860	64,222	81,133	770,096
\$500,000 under \$1,000,000.....	603	457,218	443,691	19,095	43,273	339,585	523	397,979	385,809	21,740	32,143	291,986
\$1,000,000 under \$10,000,000.....	535	1,258,797	1,212,840	40,459	140,773	800,396	363	927,097	888,909	56,580	98,599	594,896
\$10,000,000 under \$50,000,000.....	17	278,546	272,041	11,624	36,197	172,146	16	266,985	260,544	12,372	31,537	162,148
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$500,000,000.....	1	457,819	452,402	18,683	37,739	354,424	1	457,819	452,402	18,683	37,739	354,424
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	714	4,281	-	28,872	6,068	59,459	77	2,565	-	1,786	699	14,348
MINING												
Total.....	12,920	10,354,855	9,896,963	645,874	882,593	16,039,390	6,175	8,265,643	7,899,413	1,146,969	698,685	11,288,793
Under \$25,000.....	3,219	38,193	28,081	28,092	3,788	277,679	1,154	14,798	10,891	3,918	217	74,227
\$25,000 under \$50,000.....	1,295	56,042	47,209	23,437	1,419	131,393	591	27,744	21,787	4,877	766	49,816
\$50,000 under \$100,000.....	1,520	119,833	108,729	216,978	7,482	251,844	903	73,817	65,188	9,688	4,039	103,487
\$100,000 under \$500,000.....	3,287	793,051	745,148	3,537	37,373	928,504	1,977	502,447	467,671	49,583	18,087	517,191
\$500,000 under \$1,000,000.....	869	658,149	625,865	23,766	26,063	809,041	583	445,389	427,378	30,511	15,125	425,746
\$1,000,000 under \$10,000,000.....	899	2,549,864	2,425,143	34,993	147,946	3,673,638	616	1,765,177	1,671,229	167,539	89,195	2,288,501
\$10,000,000 under \$50,000,000.....	101	2,218,867	2,138,854	173,237	185,592	3,441,971	79	1,750,104	1,679,363	216,007	142,842	2,612,190
\$50,000,000 under \$100,000,000.....	16	1,206,670	1,143,457	107,482	164,180	1,985,718	15	1,148,379	1,088,010	123,528	151,764	1,727,101
\$100,000,000 under \$500,000,000.....	10	1,418,026	1,356,730	174,548	192,513	2,537,270	9	1,244,516	1,190,149	176,473	170,297	2,331,616
\$500,000,000 or more.....	2	1,286,677	1,277,747	361,930	106,353	1,120,223	2	1,286,677	1,277,747	361,930	106,353	1,120,223
Receipts not reported.....	1,702	9,483	-	215,580	9,794	882,109	246	6,595	-	2,915	-	38,695
CONSTRUCTION												
Total.....	66,260	32,140,410	31,681,534	579,108	1,561,519	14,221,541	38,438	25,047,786	24,677,714	925,146	1,113,351	10,785,885
Under \$25,000.....	8,065	101,095	92,986	26,278	25,103	212,123	3,119	44,870	39,399	5,768	10,662	111,895
\$25,000 under \$50,000.....	6,564	249,393	243,369	28,486	38,514	209,960	2,562	97,473	93,948	8,532	5,350	78,796
\$50,000 under \$100,000.....	9,190	678,400	666,816	27,066	50,586	387,903	4,623	347,038	340,518	19,574	26,320	218,734
\$100,000 under \$500,000.....	24,762	6,138,590	6,060,638	73,789	365,106	2,705,102	16,875	4,344,776	4,288,472	173,312	240,580	1,905,312
\$500,000 under \$1,000,000.....	7,139	5,008,059	4,956,509	81,373	288,443	1,985,688	5,622	3,949,707	3,910,423	124,708	209,603	1,496,038
\$1,000,000 under \$10,000,000.....	6,262	14,229,537	14,045,722	281,225	647,113	5,906,664	4,891	11,370,076	11,219,417	387,072	517,341	4,742,656
\$10,000,000 under \$50,000,000.....	217	4,104,014	4,033,447	119,229	77,546	1,906,143	180	3,354,090	3,292,705	149,526	64,384	1,548,063
\$50,000,000 under \$100,000,000.....	11	857,473	837,660	17,322	9,908	300,463	10	767,794	748,445	19,217	5,846	275,036
\$100,000,000 under \$500,000,000.....	5	761,021	744,387	29,723	33,013	368,281	5	761,021	744,387	29,723	33,013	368,281
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	4,045	12,828	-	21,723	26,187	239,214	551	10,941	-	7,714	252	41,074
MANUFACTURING												
Total.....	156,297	363,157,167	356,972,649	24,985,884	54,798,833	252,134,247	102,799	330,069,833	324,260,074	26,434,639	49,795,545	232,485,533
Under \$25,000.....	14,743	175,946	156,466	244,779	42,039	333,360	4,047	59,150	47,750	8,991	10,491	89,868
\$25,000 under \$50,000.....	12,323	469,193	457,610	222,481	61,319	368,445	5,711	221,176	215,010	19,677	21,565	176,413
\$50,000 under \$100,000.....	18,392	1,392,029	1,366,823	240,449	145,014	888,385	9,796	748,190	734,527	46,030	63,752	468,143
\$100,000 under \$500,000.....	55,818	14,067,354	13,871,384	253,155	1,471,969	7,369,705	39,655	10,337,651	10,194,658	539,812	981,359	5,250,043
\$500,000 under \$1,000,000.....	20,558	14,757,780	14,589,911	439,599	1,604,395	6,898,014	16,938	12,186,659	12,047,550	589,741	1,254,720	5,637,317
\$1,000,000 under \$10,000,000.....	26,964	74,243,330	73,377,667	3,325,303	9,945,886	37,349,825	23,110	64,338,000	63,576,834	3,768,427	8,470,786	32,102,122
\$10,000,000 under \$50,000,000.....	2,626	54,237,911	53,533,033	3,861,056	8,817,967	34,241,663	2,389	49,779,888	49,132,859	4,032,334	8,047,302	31,137,435
\$50,000,000 under \$100,000,000.....	361	25,211,049	24,801,628	2,080,109	4,570,863	19,296,503	344	24,134,865	23,735,786	2,103,336	4,374,028	18,473,477
\$100,000,000 under \$500,000,000.....	304	65,921,737	64,604,433	5,645,799	10,936,433	49,108,906	297	64,648,326	63,346,945	5,668,064	10,718,918	48,194,377
\$500,000,000 or more.....	76	112,664,726	110,213,694	9,499,366	17,176,933	96,083,865	69	103,606,496	101,228,155	9,652,133	15,852,270	90,917,493
Receipts not reported.....	4,132	10,112	-	210,794	6,015	195,576	443	9,432	-	6,094	354	38,852

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES												
Total.....	43,195	62,308,546	60,609,006	6,790,796	3,006,901	137,319,136	26,832	53,904,887	52,553,600	7,184,523	2,704,345	119,836,897
Under \$25,000.....	12,514	152,790	123,045	21,149	1,854	418,043	5,987	74,399	63,599	16,109	534	226,130
\$25,000 under \$50,000.....	5,637	216,045	207,780	6,933	2,976	315,693	3,252	126,670	120,338	16,828	1,428	187,938
\$50,000 under \$100,000.....	6,724	505,952	487,293	27,365	6,279	622,462	4,500	342,774	326,578	43,138	3,694	452,293
\$100,000 under \$500,000.....	11,349	2,617,778	2,548,182	112,847	44,508	2,490,844	8,312	1,935,463	1,881,630	156,910	24,889	1,899,001
\$500,000 under \$1,000,000.....	2,253	1,594,646	1,563,372	64,516	24,483	1,435,018	1,735	1,237,088	1,211,776	89,241	16,066	1,136,594
\$1,000,000 under \$10,000,000....	2,630	7,501,361	7,317,223	473,575	139,206	8,488,492	2,191	6,257,806	6,110,868	557,235	115,455	7,024,307
\$10,000,000 under \$50,000,000....	337	7,399,426	7,215,884	721,599	301,760	14,956,239	283	6,256,988	6,102,775	775,904	248,945	12,598,387
\$50,000,000 under \$100,000,000....	73	5,025,704	4,888,366	471,318	261,123	12,537,930	60	4,159,067	4,041,854	532,706	234,529	10,748,165
\$100,000,000 under \$500,000,000....	90	21,216,537	20,583,725	2,354,637	1,308,293	56,713,465	82	19,431,259	18,887,258	2,403,315	1,219,588	52,148,042
\$500,000,000 or more.....	9	16,049,113	15,674,136	2,558,949	915,406	38,919,098	7	14,058,388	13,806,924	2,586,094	838,727	33,340,075
Receipts not reported.....	1,579	29,194	-	206	1,013	421,852	423	24,985	-	7,043	490	75,965
WHOLESALE AND RETAIL TRADE												
Total.....	334,717	256,647,744	252,867,764	5,567,128	26,704,284	87,556,508	217,857	223,361,735	220,103,653	6,488,706	22,814,194	75,385,185
Under \$25,000.....	34,720	436,327	378,935	24,128	107,876	650,006	12,036	192,415	150,332	26,120	33,189	289,082
\$25,000 under \$50,000.....	31,294	1,218,541	1,158,560	225,842	209,248	815,773	13,836	554,737	512,617	33,905	86,711	434,901
\$50,000 under \$100,000.....	49,591	3,694,626	3,611,476	210,851	617,535	1,996,779	27,740	2,102,748	2,049,097	96,176	347,016	1,205,419
\$100,000 under \$500,000.....	133,153	32,675,738	32,042,722	523,037	4,563,335	13,926,645	96,291	24,478,545	23,984,689	816,419	3,360,928	10,561,642
\$500,000 under \$1,000,000.....	37,723	26,899,984	26,446,028	447,456	3,109,701	9,368,710	30,726	21,958,649	21,579,678	587,982	2,527,459	7,670,623
\$1,000,000 under \$10,000,000....	39,406	95,523,178	94,136,290	1,757,087	9,344,559	28,194,761	34,248	84,207,069	82,994,991	1,941,976	8,208,275	24,841,950
\$10,000,000 under \$50,000,000....	1,805	34,817,702	34,357,892	832,142	3,350,145	11,187,892	1,648	31,755,561	31,337,537	874,066	3,043,299	10,034,882
\$50,000,000 under \$100,000,000....	156	10,791,620	10,675,021	273,970	939,124	3,389,555	142	9,844,322	9,741,087	284,704	862,040	3,116,229
\$100,000,000 under \$500,000,000....	103	21,336,409	21,017,636	694,570	1,854,813	9,105,102	97	19,615,850	19,309,521	700,875	1,745,206	8,555,929
\$500,000,000 or more.....	25	29,232,897	29,043,114	1,118,329	2,604,197	8,773,295	24	28,633,270	28,444,104	1,120,288	2,599,079	8,647,067
Receipts not reported.....	6,741	20,722	-	21,642	3,751	147,990	1,069	18,569	-	6,195	992	47,461
Wholesale Trade												
Total.....	109,648	125,702,917	124,124,376	2,562,827	11,774,899	40,988,898	78,958	110,986,419	109,575,240	2,890,626	10,365,716	35,846,504
Under \$25,000.....	11,526	138,826	112,578	29,260	34,940	282,294	4,657	76,311	56,300	15,212	7,562	146,142
\$25,000 under \$50,000.....	7,106	284,292	257,339	23,324	36,610	265,295	3,931	163,637	142,837	14,493	18,497	170,744
\$50,000 under \$100,000.....	10,937	839,535	809,819	14,195	109,166	574,361	7,017	542,791	523,220	42,620	64,642	408,486
\$100,000 under \$500,000.....	36,176	10,091,731	9,904,616	191,160	1,206,504	4,285,657	28,688	7,788,585	7,632,218	289,401	906,917	3,349,935
\$500,000 under \$1,000,000.....	15,978	11,511,223	11,358,372	232,120	1,212,139	3,923,057	13,671	9,879,043	9,743,619	271,365	1,039,122	3,339,075
\$1,000,000 under \$10,000,000....	21,439	53,629,955	53,014,928	1,060,325	5,303,818	16,141,138	19,156	48,239,388	47,684,556	1,146,446	4,798,256	14,476,357
\$10,000,000 under \$50,000,000....	1,214	23,341,710	23,078,299	514,526	2,147,446	7,043,449	1,104	21,197,197	20,954,406	534,298	1,941,094	6,270,400
\$50,000,000 under \$100,000,000....	97	6,652,649	6,612,733	135,520	506,577	1,782,517	88	6,056,781	6,020,104	139,263	478,645	1,690,084
\$100,000,000 under \$500,000,000....	54	11,276,441	11,086,463	335,237	759,667	4,966,962	49	9,706,460	9,527,761	304,265	4,446,749	15,519,534
\$500,000,000 or more.....	9	7,922,543	7,889,229	92,974	456,637	1,645,762	8	7,322,916	7,290,219	94,933	451,519	15,519,534
Receipts not reported.....	3,112	13,972	-	2,646	1,395	78,406	589	13,310	-	2,330	-	28,998
Retail Trade												
Total.....	199,624	120,151,714	118,156,300	2,762,884	13,669,677	42,081,879	123,795	103,008,332	101,341,621	3,293,445	11,365,491	35,687,900
Under \$25,000.....	17,199	245,813	220,137	25,797	59,676	276,399	5,288	90,048	72,156	7,663	20,543	101,267
\$25,000 under \$50,000.....	21,646	837,653	809,778	21,006	153,570	478,561	8,808	346,856	329,310	14,852	60,990	207,214
\$50,000 under \$100,000.....	35,708	2,640,238	2,591,429	218,360	478,605	1,313,047	19,155	1,445,474	1,413,888	49,284	267,167	734,744
\$100,000 under \$500,000.....	86,650	20,513,528	20,111,851	293,160	3,077,818	8,706,336	61,554	15,133,184	14,832,650	471,040	2,245,236	6,493,028
\$500,000 under \$1,000,000.....	19,070	13,442,891	13,177,324	176,247	1,666,258	4,693,968	14,824	10,457,993	10,246,116	271,335	1,282,209	3,682,446
\$1,000,000 under \$10,000,000....	15,867	37,205,943	36,517,970	596,880	3,557,893	10,349,501	13,182	31,647,683	31,064,806	686,453	2,964,096	8,799,757
\$10,000,000 under \$50,000,000....	526	10,291,045	10,110,600	279,857	1,055,303	3,592,843	482	9,415,822	9,256,202	299,906	964,002	3,250,923
\$50,000,000 under \$100,000,000....	59	4,138,971	4,062,288	138,450	432,547	1,607,038	54	3,787,541	3,720,983	145,441	383,395	1,426,145
\$100,000,000 under \$500,000,000....	46	9,519,845	9,401,038	317,863	1,038,725	3,879,108	45	9,369,267	9,251,625	319,140	1,029,323	3,850,148
\$500,000,000 or more.....	16	21,310,354	21,153,885	1,025,355	2,147,560	7,127,533	16	21,310,354	21,153,885	1,025,355	2,147,560	7,127,533
Receipts not reported.....	2,837	5,433	-	235	1,722	57,545	387	4,110	-	2,976	970	14,695
Wholesale and Retail Trade not Allocable												
Total.....	25,445	10,793,113	10,587,088	241,417	1,259,708	4,485,731	15,104	9,366,984	9,186,792	304,635	1,082,987	3,850,781
Under \$25,000.....	5,995	51,688	46,220	2,071	13,260	91,313	2,091	26,056	21,876	3,245	5,084	41,673
\$25,000 under \$50,000.....	2,542	96,596	91,533	21,512	19,068	71,917	1,097	44,244	40,470	4,560	7,224	36,943
\$50,000 under \$100,000.....	2,946	241,853	210,228	2,686	29,764	109,371	1,568	114,483	111,989	4,272	15,207	62,189
\$100,000 under \$500,000.....	8,327	2,070,479	2,026,255	38,717	279,013	934,652	6,049	1,556,776	1,519,821	55,978	208,775	718,679
\$500,000 under \$1,000,000.....	2,675	1,945,870	1,910,332	39,089	231,304	751,685	2,231	1,621,613	1,589,943	45,282	206,128	649,102
\$1,000,000 under \$10,000,000....	2,100	4,687,240	4,603,392	99,882	482,848	1,704,122	910	4,319,998	4,245,629	109,077	445,923	1,565,836
\$10,000,000 under \$50,000,000....	65	1,184,947	1,168,993	37,759	147,396	551,600	1,620	1,142,542	1,126,929	39,862	138,203	513,559
\$50,000,000 under \$100,000,000....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$500,000,000....	3	540,123	530,135	41,470	56,421	259,032	3	540,123	530,135	41,470	56,421	259,032
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	792	1,317	-	21,231	634	12,039	93	1,149	-	889	22	3,768

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE²												
Total.....	318,592	65,911,758	36,062,139	7,152,612	Not applicable	606,824,809	204,761	57,678,675	32,725,859	7,921,686	Not applicable	512,198,294
Under \$25,000.....	166,976	1,499,371	324,858	68,260		13,350,539	100,111	1,018,304	207,555	304,984		7,517,078
\$25,000 under \$50,000.....	51,172	1,811,610	508,224	347,335		11,091,978	40,813	1,453,471	382,002	416,298		8,590,688
\$50,000 under \$100,000.....	34,696	2,422,704	693,746	422,833		16,970,402	28,473	1,991,401	540,115	488,228		13,906,982
\$100,000 under \$500,000.....	32,139	6,475,390	1,974,917	911,315		71,054,022	25,800	5,131,024	1,577,285	1,043,512		55,178,514
\$500,000 under \$1,000,000.....	4,282	2,958,699	962,604	361,795		39,361,466	3,154	2,177,440	747,890	406,368		27,442,475
\$1,000,000 under \$10,000,000....	3,979	10,586,252	4,175,496	1,391,374		137,744,301	2,779	7,602,255	3,107,439	1,515,588		97,940,288
\$10,000,000 under \$50,000,000....	474	9,713,273	5,364,269	1,378,602		107,724,170	408	8,533,145	4,744,682	1,397,850		94,270,341
\$50,000,000 under \$100,000,000....	74	5,178,557	3,293,657	673,098		44,389,232	70	4,925,941	3,053,005	674,602		44,056,040
\$100,000,000 under \$500,000,000....	58	11,891,641	8,597,178	981,269		84,643,784	55	11,471,433	8,198,696	991,788		84,230,008
\$500,000,000 or more.....	10	13,374,261	10,167,190	682,468		79,003,177	10	13,374,261	10,167,190	682,468		79,003,177
Receipts not reported.....	24,732	-	-	265,737		1,491,738	3,088	-	-	-		62,703
SERVICES												
Total.....	110,005	22,227,256	20,954,310	968,252	806,603	18,354,967	61,754	17,980,731	17,004,137	1,321,429	685,877	13,529,225
Under \$25,000.....	31,231	389,275	317,650	24,876	11,466	789,399	12,360	192,192	139,522	25,753	4,127	322,448
\$25,000 under \$50,000.....	17,461	696,699	637,288	23,957	17,571	870,763	8,418	353,667	310,178	45,127	7,220	444,353
\$50,000 under \$100,000.....	20,708	1,551,979	1,482,039	54,497	35,259	1,423,594	13,879	1,052,151	1,002,057	90,620	21,849	962,689
\$100,000 under \$500,000.....	26,188	5,747,691	5,506,563	203,336	149,439	4,501,446	19,539	4,369,938	4,198,308	310,611	106,840	3,211,044
\$500,000 under \$1,000,000.....	3,259	2,379,462	2,226,987	92,092	49,801	1,703,467	2,559	1,869,295	1,754,795	112,830	39,771	1,342,760
\$1,000,000 under \$10,000,000....	2,340	5,511,115	5,287,663	287,678	138,646	4,354,896	1,956	4,570,395	4,393,449	340,348	118,022	3,295,945
\$10,000,000 under \$50,000,000....	135	3,284,385	3,179,955	200,438	130,243	2,039,497	123	3,050,665	2,951,203	217,702	123,456	1,830,056
\$50,000,000 under \$100,000,000....	12	893,486	867,801	57,248	77,273	595,229	11	820,866	806,261	57,698	70,388	412,910
\$100,000,000 under \$500,000,000....	11	1,539,629	1,448,364	88,201	192,415	1,351,901	11	1,539,296	1,448,364	88,201	192,415	1,351,901
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	8,660	233,535	-	13,595	4,490	724,775	2,898	162,266	-	32,539	1,789	355,119
NATURE OF BUSINESS NOT ALLOCABLE												
Total.....	16,531	214,528	193,679	1,729	12,672	630,619	3,460	142,037	128,341	21,319	4,580	218,031
Under \$25,000.....	4,120	25,453	23,592	2,486	1,717	103,232	1,496	11,737	10,653	2,963	703	43,888
\$25,000 under \$50,000.....	734	26,694	25,979	2,537	1,149	31,799	477	17,691	17,089	3,591	777	21,487
\$50,000 under \$100,000.....	460	33,143	32,360	2,789	1,494	58,000	306	22,479	21,865	3,221	1,399	36,566
\$100,000 under \$500,000.....	388	68,270	66,654	4,032	2,324	54,988	295	53,573	52,032	4,748	764	48,787
\$500,000 under \$1,000,000.....	(4)	(4)	(4)	(4)	(4)	(4)	12	10,687	10,661	542	91	5,965
\$1,000,000 under \$10,000,000....	7	16,653	16,041	349	805	13,265	7	16,653	16,041	349	805	13,265
\$10,000,000 under \$50,000,000....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000....	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$500,000,000....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	10,788	15,236	-	25,957	5,092	362,845	867	9,217	-	5,905	41	48,073

¹Inventory data for "Finance, insurance, and real estate" industrial groups are not shown and, with the exception of table 29, are not included in the totals for all industrial groups in this report. Inventory data for "Finance, insurance, and real estate" are shown, however, in *Statistics of Income—1959-60. Corporation Income Tax Returns* and a description of the treatment of inventory for corporations engaged in finance is given in the "Explanation of Terms" section of that report. The total amount of inventory and the inventory for "Finance, insurance, and real estate," as presented in that report, are shown below:

Inventory (Thousand dollars)

Industrial division	Returns with and without net income	Returns with net income	Returns without net income
All industrial divisions.....	88,303,970	78,191,144	10,112,826
Finance, insurance, and real estate.....	96,166	62,684	33,482
Other industrial divisions.....	88,207,804	78,128,460	10,079,344

²Deficit.³Total compiled receipts are used as size classification in lieu of business receipts for firms in Finance, insurance, and real estate.⁴No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 28.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME OR DEFICIT, DEPRECIATION, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME OR DEFICIT

Industrial division and size of net income or deficit	Returns with net income						Returns without net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year ¹ (Thousand dollars)	Total assets (Thousand dollars)
ALL INDUSTRIAL DIVISIONS														
Total.....	670,581	719,416,050	682,186,185	51,651,374	17,592,188	78,128,460	97,383,834	403,539	97,383,834	90,728,360	4,894,107	2,901,438	10,079,344	158,321,936
Under \$5,000.....	314,233	41,084,942	39,037,509	470,041	891,141	3,936,263	29,961,048	281,099	23,215,130	19,370,673	308,605	552,744	1,934,078	76,758,041
\$5,000 under \$10,000.....	97,025	25,128,072	23,852,104	668,752	526,043	2,206,820	18,644,331	49,100	8,149,700	7,803,334	332,815	216,116	796,179	6,520,272
\$10,000 under \$20,000.....	97,625	39,246,111	37,283,677	1,381,531	745,456	3,397,107	31,366,594	34,409	9,415,839	9,020,082	472,651	238,364	1,011,018	8,070,368
\$20,000 under \$50,000.....	100,267	72,854,529	68,816,576	2,917,417	1,231,935	6,177,036	75,364,115	24,819	11,834,103	11,387,768	1,707,280	468,638	1,309,979	10,623,554
\$50,000 under \$100,000.....	46,934	96,510,676	91,535,184	4,737,328	1,616,055	8,731,052	107,811,657	12,192	15,768,114	15,115,490	1,170,280	168,538	1,651,653	16,038,410
\$100,000 under \$250,000.....	6,576	38,361,464	36,535,333	2,292,631	769,012	4,097,092	48,808,275	1,062	7,402,849	7,188,973	368,824	170,396	626,674	6,252,836
\$250,000 under \$500,000.....	3,528	56,659,180	54,776,967	2,459,177	1,672,102	3,867,007	49,256,699	537	3,070,936	2,924,477	366,349	129,869	401,046	5,887,820
\$500,000 under \$1,000,000.....	3,759	126,795,497	120,102,763	10,392,879	2,937,163	16,013,758	199,596,675	308	11,886,747	11,382,638	684,799	526,883	1,197,322	20,268,879
\$1,000,000 under \$10,000,000.....	606	242,795,579	230,247,444	26,331,618	8,203,281	29,742,325	417,333,929	13	6,640,416	6,535,325	402,138	309,647	1,151,395	7,901,756
\$10,000,000 or more.....														
AGRICULTURE, FORESTRY, AND FISHERIES														
Total.....	8,505	2,964,723	2,833,394	206,997	116,164	311,883	2,617,980	7,098	872,897	843,107	101,073	48,316	122,516	968,562
Under \$5,000.....	3,825	334,530	320,995	5,795	17,127	47,828	390,635	3,874	196,914	189,803	5,218	12,356	21,618	250,844
\$5,000 under \$10,000.....	1,284	192,627	186,068	9,158	7,935	18,463	168,427	1,144	103,690	103,690	7,949	6,152	11,902	109,272
\$10,000 under \$20,000.....	1,304	364,474	351,400	18,842	13,382	35,588	289,299	910	92,330	89,997	13,339	6,110	14,965	110,523
\$20,000 under \$50,000.....	1,419	651,760	633,658	39,537	23,839	58,736	482,480	728	189,466	183,410	21,303	9,078	24,965	189,330
\$50,000 under \$100,000.....	601	570,992	536,720	56,041	21,602	67,039	518,348	414	231,321	222,676	36,365	12,373	37,554	232,207
\$100,000 under \$250,000.....	41	150,988	141,422	14,395	5,059	20,600	181,907	10	23,082	22,446	3,595	772	8,465	36,186
\$250,000 under \$500,000.....	16	105,156	100,037	11,407	3,994	11,033	123,255	17	30,807	29,804	11,885	1,282	5,073	22,652
\$500,000 under \$1,000,000.....	14	136,377	110,692	33,099	3,129	15,217	147,805	1	1,536	1,281	1,419	193	1,540	17,548
\$1,000,000 under \$10,000,000.....	1	457,819	452,402	18,683	20,097	37,739	354,424	-	-	-	-	-	-	-
\$10,000,000 or more.....														
MINING														
Total.....	6,175	8,265,643	7,899,413	1,146,969	481,831	698,685	11,288,793	6,745	2,089,212	1,997,590	501,095	209,177	183,908	4,750,997
Under \$5,000.....	2,322	233,906	227,598	3,376	18,382	9,539	234,101	3,032	162,390	153,838	4,595	11,396	5,878	304,369
\$5,000 under \$10,000.....	886	166,919	161,999	5,918	11,960	5,621	168,550	825	77,903	74,312	5,702	5,056	4,441	123,391
\$10,000 under \$20,000.....	990	272,295	268,606	13,524	18,310	7,802	240,981	848	117,406	109,511	11,551	9,291	4,787	211,887
\$20,000 under \$50,000.....	1,001	499,968	480,810	32,294	34,953	20,975	460,960	933	232,392	223,969	26,334	15,210	20,790	341,596
\$50,000 under \$100,000.....	717	1,051,854	997,290	74,987	79,126	53,058	1,206,118	884	530,591	504,331	94,263	46,499	33,046	907,688
\$100,000 under \$250,000.....	124	485,725	449,844	44,055	34,881	24,891	710,479	127	164,056	155,676	44,513	14,760	13,149	389,833
\$250,000 under \$500,000.....	74	821,077	792,337	52,126	51,585	68,660	1,067,385	53	181,513	175,643	40,284	11,817	12,454	401,051
\$500,000 under \$1,000,000.....	85	2,646,127	2,524,843	220,713	136,407	281,166	4,050,755	39	561,529	543,145	82,196	33,766	62,083	990,698
\$1,000,000 under \$10,000,000.....	16	2,087,772	2,066,726	699,976	100,227	226,973	3,150,364	4	61,432	57,125	191,657	61,382	27,280	1,080,084
\$10,000,000 or more.....														
CONSTRUCTION														
Total.....	38,438	25,047,786	24,677,714	925,146	437,286	1,113,351	10,785,885	27,822	7,092,624	7,003,820	346,038	165,209	448,168	3,435,656
Under \$5,000.....	17,727	3,453,055	3,420,811	26,334	55,014	196,497	1,307,927	17,676	1,714,885	1,699,573	20,867	31,907	126,143	736,504
\$5,000 under \$10,000.....	5,494	1,987,207	1,969,020	37,374	30,899	105,904	722,345	3,664	753,151	742,786	25,134	15,756	60,211	343,657
\$10,000 under \$20,000.....	5,930	3,124,987	3,091,039	83,414	51,966	176,119	1,197,009	2,813	900,104	889,586	38,681	21,649	68,813	390,999
\$20,000 under \$50,000.....	6,383	5,625,106	5,569,756	183,259	84,621	299,679	2,288,320	2,382	1,302,005	1,287,854	72,968	27,308	95,470	621,741
\$50,000 under \$100,000.....	2,473	5,694,954	5,608,566	244,366	110,037	1,957,025	7,579,163	1,138	1,418,761	1,392,778	105,065	41,566	64,572	820,638
\$100,000 under \$250,000.....	250	1,632,235	1,599,915	86,140	28,869	35,619	740,565	90	381,299	375,267	31,237	10,942	15,982	182,843
\$250,000 under \$500,000.....	116	1,232,300	1,196,880	78,645	32,251	24,973	691,826	51	332,698	329,090	31,837	7,526	3,888	168,457
\$500,000 under \$1,000,000.....	63	2,090,046	2,025,459	159,759	37,094	41,668	1,088,526	8	289,721	286,886	20,249	8,555	13,089	170,817
\$1,000,000 under \$10,000,000.....	2	207,896	196,268	25,855	6,535	32,505	267,030	-	-	-	-	-	-	-
\$10,000,000 or more.....														
MANUFACTURING														
Total.....	102,799	330,069,833	324,260,074	26,434,639	8,452,765	49,795,545	232,485,533	53,498	33,087,334	32,712,575	1,448,755	775,099	5,003,288	19,648,714
Under \$5,000.....	33,204	7,292,755	7,227,072	52,996	138,828	734,836	2,986,540	28,147	3,427,187	3,395,775	36,878	73,188	378,561	1,709,218
\$5,000 under \$10,000.....	12,827	4,815,730	4,772,977	88,381	87,690	474,889	2,040,254	7,897	1,664,363	1,644,590	54,538	32,017	182,271	803,502
\$10,000 under \$20,000.....	14,842	8,497,426	8,429,508	212,591	154,249	861,286	3,923,660	6,362	2,395,117	2,365,207	88,228	43,772	307,280	1,163,751
\$20,000 under \$50,000.....	19,439	17,980,428	17,810,376	583,026	316,214	1,957,025	7,579,163	6,311	3,554,850	3,514,632	195,400	73,315	533,420	1,984,426
\$50,000 under \$100,000.....	15,264	33,629,817	33,243,768	1,662,648	611,756	4,133,166	16,101,922	4,046	6,286,443	6,207,343	398,115	126,145	990,829	3,586,842
\$100,000 under \$250,000.....	3,075	17,264,057	17,055,869	1,081,482	324,521	2,550,607	9,644,855	389	4,772,044	4,742,017	135,528	67,156	444,636	1,729,318
\$250,000 under \$500,000.....	1,785	16,769,262	16,507,173	1,250,439	332,690	2,605,058	10,061,833	231	1,562,392	1,531,545	155,634	50,811	316,526	1,344,857
\$500,000 under \$1,000,000.....	2,034	70,469,245	69,499,938	5,804,047	1,649,047	12,310,380	50,093,980	111	4,080,202	4,005,631	243,499	173,387	767,697	3,892,609
\$1,000,000 under \$10,000,000.....	329	153,356,113	149,753,393	15,699,029	4,837,367	24,168,298	130,454,346	4	5,344,736	5,303,835	140,935	135,268	1,082,068	3,444,191
\$10,000,000 or more.....														

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 28.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME OR DEFICIT, DEPRECIATION, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME OR DEFICIT—Continued

Industrial division and size of net income or deficit	Returns with net income							Returns without net income							Total assets (Thousand dollars)
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year, ¹ (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Inventory, end-of-year, ¹ (Thousand dollars)		
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES															
Total.....	26,832	53,904,887	52,553,600	7,184,523	4,230,474	2,704,345	119,836,897	16,363	8,403,659	8,055,406	393,727	577,713	302,556	17,482,239	
Under \$5,000.....	12,661	1,179,563	1,157,549	19,675	75,326	12,127	962,291	11,053	786,759	756,087	11,906	35,151	16,799	754,262	
\$5,000 under \$10,000.....	3,704	1,049,890	1,039,829	53,882	53,845	8,419	660,129	2,250	443,810	437,539	15,071	21,708	4,503	333,659	
\$10,000 under \$20,000.....	3,651	1,047,413	1,020,815	52,747	71,166	6,285	772,521	1,348	351,139	347,253	17,992	18,200	7,770	273,308	
\$20,000 under \$50,000.....	3,678	1,872,320	1,831,008	111,076	107,158	19,373	1,376,038	1,084	501,344	488,306	32,720	23,531	10,678	457,025	
\$50,000 under \$250,000.....	2,057	3,127,179	3,030,342	217,262	174,362	46,992	2,735,988	466	682,538	665,948	47,351	17,400	794,810	794,810	
\$250,000 under \$500,000.....	397	2,296,611	2,251,090	137,832	195,371	67,279	4,242,237	69	448,674	440,029	26,257	22,008	6,335	424,160	
\$500,000 under \$1,000,000.....	256	1,761,348	1,715,336	181,428	104,643	51,496	2,324,032	34	221,024	216,382	23,233	30,193	9,695	1,027,344	
\$1,000,000 under \$10,000,000.....	308	8,088,194	7,731,038	894,096	697,105	367,245	17,490,892	55	3,732,123	3,529,497	161,195	267,470	187,320	10,042,468	
\$10,000,000 or more.....	120	33,482,409	32,766,593	5,544,525	2,791,098	2,125,129	89,274,759	4	1,234,248	1,174,365	58,002	112,997	42,047	3,375,203	
WHOLESALE AND RETAIL TRADE															
Total.....	217,857	223,361,735	220,103,653	6,488,706	1,649,946	22,814,194	75,385,185	116,860	33,286,009	32,764,111	921,578	319,503	3,890,090	12,171,323	
Under \$5,000.....	103,312	23,558,546	23,235,398	159,099	211,123	2,876,371	7,900,857	78,362	11,078,689	10,927,991	102,219	109,677	1,344,186	3,687,767	
\$5,000 under \$10,000.....	32,153	14,167,662	13,961,472	222,313	117,265	1,560,976	4,519,558	17,005	4,204,722	4,139,329	114,698	43,861	518,237	1,484,985	
\$10,000 under \$20,000.....	34,108	22,086,222	21,716,771	479,956	165,537	2,265,580	6,011,248	12,137	4,684,023	4,603,072	166,324	50,040	588,377	1,667,246	
\$20,000 under \$50,000.....	32,981	39,159,807	38,562,533	946,758	264,598	3,795,081	11,755,815	6,953	4,931,731	4,848,206	210,102	43,938	634,419	1,848,323	
\$50,000 under \$250,000.....	12,999	43,644,844	42,972,630	1,243,824	296,129	4,131,036	13,232,687	2,208	4,737,825	4,656,067	187,933	45,168	485,567	1,896,496	
\$250,000 under \$500,000.....	1,250	12,164,822	11,987,364	427,923	79,037	1,327,190	4,327,631	112	995,123	977,569	38,139	8,462	125,545	439,972	
\$500,000 under \$1,000,000.....	567	12,232,512	12,076,385	387,396	67,319	1,050,929	4,051,057	41	331,349	326,049	28,295	3,315	53,339	228,365	
\$1,000,000 under \$10,000,000.....	445	26,271,751	25,890,912	1,040,921	229,721	2,727,640	10,441,165	42	2,322,547	2,285,828	73,868	15,042	160,420	917,969	
\$10,000,000 or more.....	42	30,075,769	29,700,188	1,581,416	259,237	3,039,391	12,141,167								
Wholesale Trade															
Total.....	78,958	110,986,419	109,575,240	2,890,626	549,721	10,365,716	35,846,504	30,690	14,716,498	14,549,136	327,799	97,459	1,409,183	5,142,394	
Under \$5,000.....	39,520	9,121,266	9,021,120	48,834	70,336	836,641	2,800,269	18,839	3,726,787	3,686,038	21,937	24,039	343,274	1,118,379	
\$5,000 under \$10,000.....	11,684	6,652,029	6,580,903	81,739	39,088	608,941	1,930,438	4,651	1,484,232	1,470,125	31,762	10,618	146,726	476,218	
\$10,000 under \$20,000.....	13,680	11,033,646	10,860,639	126,189	55,148	986,571	3,214,105	3,510	1,783,590	1,759,851	47,765	16,334	187,061	613,148	
\$20,000 under \$50,000.....	15,479	21,413,704	21,164,239	444,381	89,142	1,992,626	6,061,026	2,506	2,268,691	2,241,091	77,366	12,673	262,726	794,066	
\$50,000 under \$250,000.....	7,204	27,160,623	26,839,234	709,122	85,333	2,572,277	7,994,979	1,094	2,903,836	2,870,226	97,619	21,621	266,326	1,113,233	
\$250,000 under \$500,000.....	771	7,878,917	7,785,646	266,371	26,332	884,347	2,761,485	63	607,473	599,567	21,922	4,857	81,845	266,438	
\$500,000 under \$1,000,000.....	364	8,873,931	8,788,125	248,505	22,434	697,187	2,515,999	20	220,986	217,673	14,855	1,815	37,787	173,451	
\$1,000,000 under \$10,000,000.....	243	13,949,485	13,775,985	554,397	76,532	1,381,000	5,276,438	7	1,720,903	1,704,560	12,574	5,502	83,438	587,461	
\$10,000,000 or more.....	13	4,902,618	4,742,654	341,637	86,396	406,669	3,331,745								
Retail Trade															
Total.....	123,795	103,008,332	101,541,621	3,293,445	1,003,445	11,365,491	35,687,900	75,829	17,143,382	16,814,679	530,561	204,820	2,304,186	6,393,979	
Under \$5,000.....	66,434	13,213,409	13,013,165	99,173	128,390	1,871,081	4,579,099	52,050	6,745,599	6,644,096	69,944	78,824	930,169	2,324,778	
\$5,000 under \$10,000.....	18,375	6,769,061	6,648,669	126,189	71,315	855,957	2,285,265	11,107	2,503,285	2,454,605	74,368	30,812	348,665	926,494	
\$10,000 under \$20,000.....	17,979	9,703,609	9,508,833	250,387	100,665	1,134,860	3,326,538	7,694	2,709,926	2,656,647	105,930	31,522	376,650	976,255	
\$20,000 under \$50,000.....	15,195	15,475,412	15,174,035	434,107	160,892	1,582,127	4,338,094	3,914	2,443,130	2,392,756	117,267	28,825	319,704	948,217	
\$50,000 under \$250,000.....	5,017	14,450,428	14,139,047	466,810	155,764	1,334,402	4,512,209	969	1,707,797	1,663,448	77,346	21,117	207,171	717,052	
\$250,000 under \$500,000.....	411	3,848,320	3,772,636	140,200	48,065	383,189	1,354,367	45	352,679	344,147	14,802	3,010	38,251	152,324	
\$500,000 under \$1,000,000.....	170	2,826,627	2,868,318	115,937	40,951	337,061	1,310,552	17	93,031	91,297	10,911	1,316	11,941	40,146	
\$1,000,000 under \$10,000,000.....	186	11,564,661	11,449,200	449,200	139,700	1,255,991	4,815,203	33	587,935	567,683	59,993	9,394	71,695	308,513	
\$10,000,000 or more.....	28	24,861,238	24,652,257	1,211,442	157,703	2,611,220	8,666,573	-							
Wholesale and Retail Trade not Allocable															
Total.....	15,104	9,366,984	9,186,792	304,635	96,780	1,082,987	3,850,781	10,341	1,426,129	1,400,296	63,218	17,224	176,721	634,950	
Under \$5,000.....	7,358	1,223,871	1,201,113	11,092	12,397	168,649	521,489	7,473	606,303	597,857	8,338	6,814	70,743	244,610	
\$5,000 under \$10,000.....	2,094	746,967	731,900	14,385	6,882	96,078	303,835	1,247	217,205	214,999	12,629	2,431	22,846	82,273	
\$10,000 under \$20,000.....	2,449	1,348,967	1,327,604	33,929	9,724	144,149	470,605	933	190,507	186,574	12,629	2,184	24,666	77,843	
\$20,000 under \$50,000.....	2,307	2,270,491	2,227,259	68,270	15,524	220,871	856,695	533	126,910	124,394	15,470	2,440	31,989	106,240	
\$50,000 under \$250,000.....	778	2,033,593	1,994,349	67,892	15,032	224,357	765,499	145	126,192	122,993	12,968	2,430	12,070	66,211	
\$250,000 under \$500,000.....	68	437,385	429,082	21,352	4,640	59,654	211,779	4	34,971	33,855	1,415	595	5,449	21,010	
\$500,000 under \$1,000,000.....	33	431,954	419,942	22,954	3,954	56,678	228,506	4	17,332	17,079	2,529	184	3,611	14,768	
\$1,000,000 under \$10,000,000.....	16	562,238	550,266	36,424	13,489	91,049	349,524	2	13,709	13,585	1,301	146	5,347	21,995	
\$10,000,000 or more.....	1	311,913	305,277	28,337	15,138	21,502	142,849	-							

Footnote at end of table. See text for explanatory statements and "Description of the Data."

Table 29. — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, DEPRECIATION, DEPRECIABLE ASSETS, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL

Industrial division and size of total assets	Returns with and without net income										Returns with net income					
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
ALL INDUSTRIAL DIVISIONS																
Total.....	1,074,120	816,799,884	772,914,545	46,797,267	20,493,626	397,167,908	1,136,667,759	188,303,970	670,581	719,416,050	682,186,185	51,651,374	17,592,188	342,341,751	978,345,823	178,191,144
Zero assets.....	56,353	9,844,985	9,359,095	227,070	213,620	2,826,198	388,281	20,546	7,902,667	7,542,209	456,499	133,877	81,185	1,354,199	168,683	
\$1 under \$25,000.....	256,536	9,308,846	9,131,487	161,891	180,800	3,643,229	897,046	107,864	8,328,080	4,721,773	3,648	81,185	725,619	3,425,112	319,163	
\$25,000 under \$50,000.....	155,964	12,980,411	12,467,412	116,574	283,724	5,643,229	897,046	93,820	8,328,080	8,147,773	398,262	31,659	1,734,655	4,281,952	1,443,759	
\$50,000 under \$100,000.....	177,542	26,223,839	25,223,839	431,746	553,755	6,429,049	2,147,860	120,598	19,427,777	18,641,777	375,166	92,537	4,281,952	25,322,802	4,276,361	
\$100,000 under \$250,000.....	212,573	64,463,640	61,976,569	1,443,809	1,263,441	16,022,119	5,608,445	136,031	51,937,023	49,935,882	2,115,393	325,367	11,505,807	25,322,802	4,276,361	
\$250,000 under \$500,000.....	99,583	63,630,937	61,233,589	1,544,880	1,187,925	15,677,100	34,739,259	77,547	53,596,722	51,630,047	2,039,255	918,201	11,813,776	27,082,704	4,605,877	
\$500,000 under \$1,000,000.....	52,048	61,856,546	59,678,216	1,611,802	1,133,724	15,724,261	36,138,214	41,294	52,983,153	51,197,283	2,908,756	906,861	12,140,898	28,720,586	4,956,366	
\$1,000,000 under \$2,500,000.....	32,756	69,065,889	66,340,115	2,432,958	1,866,074	18,883,766	50,596,962	26,167	60,460,993	58,233,233	2,908,756	906,861	14,263,249	40,459,942	6,171,832	
\$2,500,000 under \$5,000,000.....	13,348	45,416,914	43,315,184	2,025,059	899,160	13,708,387	46,691,317	5,141,302	39,743,627	38,026,603	2,307,981	719,523	10,521,270	37,373,323	4,451,163	
\$5,000,000 under \$10,000,000.....	8,022	40,876,898	38,739,894	2,222,480	871,545	13,288,713	55,994,172	4,794,666	36,060,487	34,367,609	2,421,297	716,181	10,693,710	44,523,229	4,240,429	
\$10,000,000 under \$25,000,000.....	5,472	51,721,527	48,581,341	3,325,467	1,124,624	18,921,273	84,510,528	6,809,128	46,630,461	44,299,237	3,370,304	938,012	15,697,236	64,340,818	6,210,579	
\$25,000,000 under \$50,000,000.....	2,004	37,412,614	35,271,313	2,690,585	876,486	15,819,319	69,625,081	4,813,145	33,988,846	32,500,166	2,821,633	790,861	13,578,863	52,654,761	4,467,492	
\$50,000,000 under \$100,000,000.....	1,043	42,538,668	40,951,389	2,300,198	1,046,866	20,957,599	73,108,120	5,382,393	38,882,435	38,882,435	3,523,058	945,340	18,451,237	58,584,668	5,109,660	
\$100,000,000 under \$250,000,000.....	736	63,845,324	59,948,587	5,215,371	1,774,331	38,800,848	114,218,863	8,337,188	621	60,398,325	57,118,977	5,378,472	1,663,824	35,031,933	96,600,559	8,125,147
\$250,000,000 under \$500,000,000.....	540	216,189,393	200,712,717	20,234,918	7,816,529	198,230,747	516,019,732	25,046,582	496	201,972,940	187,191,131	20,614,348	7,350,749	181,901,526	489,168,367	23,381,454
AGRICULTURE, FORESTRY, AND FISHERIES																
Total.....	15,603	3,837,620	3,676,501	105,884	164,480	2,147,560	3,586,542	434,399	8,505	2,964,723	2,833,394	206,957	116,164	1,569,360	2,617,980	311,883
Zero assets.....	1,101	85,056	82,591	22,942	5,583	31,437	63,683	382	47,291	46,556	3,527	1,812	1,236	15,348	925	
\$1 under \$25,000.....	3,150	102,903	97,287	210,464	3,581	4,437	76,631	1,268	57,036	53,144	4,093	1,236	2,464	20,139	2,793	
\$25,000 under \$50,000.....	2,087	148,043	144,778	240,788	5,782	6,437	76,631	1,268	68,098	64,680	4,093	2,464	3,502	33,886	2,793	
\$50,000 under \$100,000.....	2,815	306,031	299,595	1,679	15,441	207,282	207,282	14,411	203,192	198,938	11,534	8,341	9,068	119,179	8,452	
\$100,000 under \$250,000.....	3,705	634,208	611,882	11,227	29,774	362,615	597,432	21,417	466,726	449,138	32,409	20,367	231,233	390,166	36,303	
\$250,000 under \$500,000.....	1,487	495,622	470,613	18,903	23,067	276,547	514,803	69,341	369,341	349,870	30,182	15,806	183,425	350,195	48,088	
\$500,000 under \$1,000,000.....	797	542,734	523,397	71,329	22,384	265,963	547,223	78,913	435,603	424,375	18,932	15,057	168,005	376,343	49,904	
\$1,000,000 under \$2,500,000.....	329	446,039	423,028	16,492	17,328	477,886	67,421	244	333,280	311,474	25,283	12,791	180,076	352,529	46,023	
\$2,500,000 under \$5,000,000.....	84	293,159	283,748	13,401	10,570	137,618	282,214	65	248,212	233,829	18,180	8,132	110,431	216,390	31,237	
\$5,000,000 under \$10,000,000.....	32	169,373	136,078	12,120	6,708	93,921	223,402	34,370	136,476	124,549	13,310	5,092	66,071	173,011	26,948	
\$10,000,000 under \$25,000,000.....	12	94,401	82,599	15,260	2,891	51,222	169,831	25,430	83,273	71,950	17,138	2,475	44,590	138,604	17,970	
\$25,000,000 under \$50,000,000.....	3	56,376	49,469	8,735	2,894	42,224	97,905	5,099	58,376	49,489	8,735	2,294	42,224	97,905	5,099	
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$250,000,000 under \$500,000,000.....	1	457,819	432,402	18,683	20,097	393,636	354,424	7,739	457,819	432,402	18,683	20,097	393,636	354,424	37,739	
MINING																
Total.....	12,920	10,354,855	9,896,963	645,874	691,008	11,919,528	16,039,390	882,593	6,175	8,265,643	7,899,413	1,146,969	481,831	8,502,572	11,288,793	698,685
Zero assets.....	964	116,309	109,487	2,643	10,038	2,843	24,976	314	85,642	81,037	2,988	10,672	7,790	11,106	140	
\$1 under \$25,000.....	2,659	54,768	53,112	24,821	31,320	30,045	24,976	332	26,718	26,966	3,585	2,988	1,135	15,859	227	
\$25,000 under \$50,000.....	1,305	60,979	58,288	26,668	5,183	45,393	46,007	601	40,394	38,926	3,585	2,988	2,929	24,793	277	
\$50,000 under \$100,000.....	1,801	150,497	142,261	29,442	12,820	106,978	126,293	711	86,324	82,949	7,313	5,083	5,083	49,248	1,492	
\$100,000 under \$250,000.....	2,458	416,748	397,197	214,900	35,690	337,754	401,865	1,407	286,376	272,307	20,553	19,249	200,913	229,019	8,329	
\$250,000 under \$500,000.....	1,636	578,099	545,333	299	46,423	459,269	585,565	848	374,374	352,621	33,726	25,675	234,949	300,382	10,799	
\$500,000 under \$1,000,000.....	823	476,722	438,779	211,229	41,625	457,012	597,364	20,512	373,216	360,715	21,316	27,369	250,598	348,621	15,216	
\$1,000,000 under \$2,500,000.....	624	792,793	731,777	9,718	66,842	824,090	1,006,656	35,948	524,747	498,769	43,754	38,309	453,600	554,674	21,637	
\$2,500,000 under \$5,000,000.....	236	612,317	584,427	15,561	43,543	638,066	858,586	38,166	393,574	393,574	41,597	29,842	353,220	522,407	21,694	
\$5,000,000 under \$10,000,000.....	173	767,055	724,943	20,955	57,438	829,600	1,207,896	56,382	574,330	542,238	51,189	36,062	530,595	700,510	37,489	
\$10,000,000 under \$25,000,000.....	101	1,033,915	989,775	41,311	75,404	1,108,874	1,673,299	69,024	748,706	712,885	76,257	43,487	702,166	1,087,402	47,272	
\$25,000,000 under \$50,000,000.....	40	925,991	892,784	91,296	52,628	1,002,845	1,441,212	87,373	780,550	749,216	109,216	43,917	848,985	1,162,427	80,609	
\$50,000,000 under \$100,000,000.....	18	750,034	721,133	93,847	36,227	1,287,862	78,356	13	609,799	584,454	105,882	33,710	693,902	951,932	57,105	
\$100,000,000 under \$250,000,000.....	2	1,453,766	1,362,792	66,641	82,792	1,944,959	2,932,693	180,009	1,233,287	1,181,385	144,835	66,417	1,474,713	2,166,488	144,737	
\$250,000,000 under \$500,000,000.....	10	2,164,665	2,104,689	32,719	106,169	3,177,597	3,832,178	23,206	2,106,267	2,049,242	472,086	2,631,856	2,631,856	3,181,844	251,933	

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 29. — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, DEPRECIABLE ASSETS, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS — Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income								
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory end-of-year (Thousand dollars)
CONSTRUCTION																
Total.....	66,260	32,140,410	31,681,534	579,108	602,495	4,896,979	14,221,541	1,561,519	38,438	25,047,786	24,677,714	925,146	437,286	3,532,369	10,785,885	1,113,351
Zero assets.....	3,048	217,340	213,926	2,295	3,361	-	-	-	953	108,953	106,197	9,729	1,375	-	-	-
\$1 under \$25,000.....	19,325	1,090,383	1,084,746	21,766	21,586	195,299	195,299	22,082	7,517	533,122	530,347	17,172	6,621	40,360	88,287	8,728
\$25,000 under \$50,000.....	10,149	1,201,016	1,181,777	30,668	23,458	153,861	368,744	53,697	6,021	1,752,021	1,741,862	28,517	13,819	92,142	219,374	26,448
\$50,000 under \$100,000.....	10,779	2,004,091	2,000,754	30,662	47,988	293,453	765,691	112,364	8,834	4,190,909	4,182,170	135,289	67,243	177,769	501,684	65,613
\$100,000 under \$250,000.....	12,141	5,352,031	5,290,422	64,962	97,423	756,623	1,927,584	260,207	8,854	4,190,909	4,152,770	133,289	67,283	514,356	1,409,950	169,503
\$250,000 under \$500,000.....	5,820	5,251,343	5,189,444	86,941	95,514	738,837	2,033,155	287,081	4,352	4,110,221	4,062,877	128,448	67,060	515,152	1,521,643	206,297
\$500,000 under \$1,000,000.....	2,834	4,678,229	4,623,948	54,663	81,528	671,504	1,976,922	210,437	2,106	3,534,635	3,513,284	107,351	66,848	499,811	1,416,916	169,276
\$1,000,000 under \$2,500,000.....	1,507	4,378,614	4,293,601	107,345	88,339	790,832	2,245,836	272,434	1,182	3,650,047	3,580,755	142,935	66,848	599,126	1,766,118	202,768
\$2,500,000 under \$5,000,000.....	4,05	2,992,149	2,944,435	73,236	31,446	435,194	1,371,868	166,995	313	2,110,374	2,072,737	87,412	40,776	338,643	1,056,899	124,583
\$5,000,000 under \$10,000,000.....	159	1,869,435	1,829,767	48,919	39,011	329,367	1,099,324	45,172	130	1,596,811	1,561,313	60,101	31,359	255,606	906,822	34,781
\$10,000,000 under \$25,000,000.....	65	1,278,767	1,254,683	42,721	35,694	277,651	916,200	63,245	54	1,106,861	1,085,969	52,735	30,967	224,034	758,403	48,206
\$25,000,000 under \$50,000,000.....	20	1,010,993	990,806	4,272	11,522	182,223	632,673	26,293	16	839,521	820,438	59,763	10,683	152,371	520,738	22,183
\$50,000,000 under \$100,000,000.....	7	446,278	432,474	28,491	11,544	103,856	481,645	7,236	6	404,505	371,206	32,614	7,789	69,008	412,081	2,929
\$100,000,000 under \$250,000,000.....	-	-	-	-	5,594	64,991	206,600	32,076	-	1,777,566	1,770,211	12,191	5,594	64,991	206,600	32,076
\$250,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING																
Total.....	156,297	363,157,167	356,972,649	24,985,884	9,227,824	159,141,011	252,134,247	54,798,833	102,799	330,069,833	324,260,074	26,434,639	8,452,765	146,899,981	232,485,533	49,795,545
Zero assets.....	4,608	2,439,877	2,402,879	57,800	76,597	222,375	325,516	52,648	1,762	1,893,589	1,865,005	148,952	42,521	92,681	140,485	17,370
\$1 under \$25,000.....	28,524	1,201,192	1,190,070	21,229	22,766	170,606	721,122	131,917	10,575	574,385	569,487	24,152	9,372	264,318	417,093	62,392
\$25,000 under \$50,000.....	19,586	2,051,734	2,028,375	21,563	44,593	470,606	1,739,938	344,253	11,315	1,294,475	1,279,648	52,332	25,403	639,465	1,139,367	215,850
\$50,000 under \$100,000.....	24,003	4,558,516	4,518,710	35,633	97,018	1,029,107	1,739,938	344,253	15,575	3,245,586	3,219,279	132,244	63,553	1,139,367	2,111,768	83,728
\$100,000 under \$250,000.....	32,594	13,127,772	13,012,925	255,994	295,615	2,904,277	5,249,923	1,151,850	24,478	10,441,615	10,357,096	422,888	193,827	2,111,768	3,991,330	83,728
\$250,000 under \$500,000.....	19,302	16,418,732	16,273,114	425,142	298,853	3,649,134	6,769,706	1,667,148	15,540	13,656,779	13,541,673	569,068	245,175	2,876,405	5,451,232	1,312,421
\$500,000 under \$1,000,000.....	12,286	19,680,476	19,476,579	627,013	372,826	4,416,811	8,538,121	2,261,681	10,081	16,559,827	16,391,710	768,354	278,479	3,539,112	7,017,131	1,812,314
\$1,000,000 under \$2,500,000.....	8,490	27,440,804	27,124,914	1,192,105	460,136	6,525,594	13,151,001	3,575,895	7,298	24,065,801	23,792,438	1,343,335	393,438	5,475,123	11,314,577	3,037,090
\$2,500,000 under \$5,000,000.....	3,135	20,242,441	19,991,932	1,034,791	362,440	5,484,700	10,871,359	2,981,999	2,719	17,942,522	17,721,630	1,151,017	313,985	4,677,640	9,438,662	2,568,878
\$5,000,000 under \$10,000,000.....	1,660	18,776,916	18,532,239	1,205,965	377,270	5,805,725	11,579,979	3,069,573	1,463	17,016,282	16,793,770	1,284,888	330,276	5,061,174	10,220,665	2,709,128
\$10,000,000 under \$25,000,000.....	1,155	26,405,568	26,010,472	2,093,590	569,633	9,406,875	18,189,916	4,877,742	1,056	24,464,480	24,096,328	2,180,416	515,169	8,529,269	16,672,297	4,489,540
\$25,000,000 under \$50,000,000.....	415	19,536,892	19,259,432	1,633,655	473,554	8,039,353	14,398,826	3,628,636	386	18,530,137	18,272,474	1,675,262	439,765	7,402,765	13,370,033	3,410,065
\$50,000,000 under \$100,000,000.....	286	26,952,360	26,567,359	2,216,297	658,805	11,727,511	19,882,166	4,500,760	271	26,248,269	25,879,800	2,253,955	625,553	11,073,967	18,840,838	4,297,082
\$100,000,000 under \$250,000,000.....	172	37,214,400	36,405,536	3,207,041	943,639	16,832,060	27,514,660	6,426,191	167	36,396,575	35,602,118	3,217,429	922,909	16,407,323	26,700,586	6,283,713
\$250,000,000 or more.....	121	127,113,507	124,178,213	11,053,650	4,249,139	82,626,875	113,202,472	20,128,540	113	117,739,389	114,877,738	11,210,347	4,053,340	78,754,971	107,770,937	18,715,974
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total.....	43,195	62,308,546	60,609,006	6,790,796	4,808,187	144,422,609	137,319,136	3,006,901	26,832	53,904,887	52,553,600	7,184,523	4,230,474	126,212,120	119,836,897	2,704,345
Zero assets.....	3,130	469,214	445,957	25,565	29,014	125,166	139,633	1,512	1,183	301,572	292,002	40,185	18,432	58,531	75,655	922
\$1 under \$25,000.....	12,445	394,325	387,507	21,297	19,764	210,253	237,004	4,324	6,066	226,726	224,704	10,852	11,078	108,611	139,000	935
\$25,000 under \$50,000.....	6,608	449,252	436,088	1,379	26,391	407,902	430,423	7,368	3,295	1,280,971	1,268,189	89,596	73,965	252,121	306,141	4,037
\$50,000 under \$100,000.....	6,141	901,413	883,452	26,721	4,551	1,068,972	1,141,427	17,091	5,295	1,280,971	1,268,189	89,596	73,965	252,121	306,141	4,037
\$100,000 under \$250,000.....	7,196	1,675,753	1,636,399	55,872	104,844	1,068,972	1,141,427	17,091	5,295	1,280,971	1,268,189	89,596	73,965	252,121	306,141	4,037
\$250,000 under \$500,000.....	3,223	1,603,866	1,567,295	56,230	92,340	1,085,660	1,142,909	12,873	2,483	1,304,899	1,274,414	76,446	70,494	816,681	875,779	9,359
\$500,000 under \$1,000,000.....	1,737	1,769,257	1,739,066	72,554	105,996	1,314,139	1,265,745	20,899	1,433	1,473,160	1,447,157	87,470	88,475	1,097,918	1,042,004	16,580
\$1,000,000 under \$2,500,000.....	1,287	2,546,717	2,400,884	132,350	132,521	1,814,193	1,951,254	30,440	1,029	1,990,739	1,942,325	148,550	106,011	1,253,964	1,559,028	24,076
\$2,500,000 under \$5,000,000.....	507	1,908,121	1,854,293	120,239	111,911	1,644,982	1,789,229	29,166	1,410	1,559,380	1,509,697	142,089	91,530	1,348,681	1,451,590	22,817
\$5,000,000 under \$10,000,000.....	312	2,152,549	2,095,786	146,403	135,388	2,100,327	2,200,788	48,982	263	1,761,374	1,726,079	158,167	114,063	1,828,525	1,859,988	31,900
\$10,000,000 under \$25,000,000.....	206	1,848,407	1,796,044	143,035	137,942	3,162,077	3,162,077	68,969	167	1,602,343	1,561,886	170,627	112,036	2,560,431	2,570,778	51,309
\$25,000,000 under \$50,000,000.....	109	1,955,686	1,887,669	168,599	147,673	3,713,248	3,811,124	82,649	89	1,469,662	1,447,777	156,619	111,875	3,090,074	3,110,052	73,352
\$50,000,000 under \$100,000,000.....	75	2,427,533	2,346,686	253,842	74,349	5,328,729	5,328,729	117,447	62	2,049,678	1,982,770	278,174	177,420	4,746,520	4,746,520	95,012
\$100,000,000 under \$250,000,000.....	93	5,831,208	5,645,208	648,112	490,549	15,946,544	14,776,502	309,300	79	5,323,792	5,183,188	689,311	441,479	13,654,826	12,624,149	270,517
\$250,000,000 or more.....	106	36,465,245	35,486,632	4,942,422	3,015,355	106,106,437	99,941,992	2,266,471	94	32,602,894	31,838,843	5,040,136	2,764,460	94,396,476	88,930,715	2,093,618

Footnote at end of table. See text for explanatory remarks and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 29. —NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, DEPRECIATION, DEPRECIABLE ASSETS, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income								
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Deprecia- tion (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of- year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Deprecia- tion (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of- year (Thousand dollars)
WHOLESALE AND RETAIL TRADE																
Total.....	334,717	256,647,744	232,867,764	5,567,128	1,969,449	23,457,136	87,556,508	26,704,284	217,857	223,361,735	220,103,653	6,488,706	1,649,946	19,659,593	75,385,185	22,814,194
Zero assets.....	11,554	5,264,521	5,225,041	76,673	25,634	-	-	-	3,477	4,699,017	4,668,090	109,918	20,164	183,762	443,520	-
\$1 under \$25,000.....	78,871	4,592,142	4,592,142	267,807	49,516	431,415	934,221	286,170	33,335	2,337,304	2,303,515	32,335	21,559	183,762	1,183,398	128,863
\$25,000 under \$50,000.....	52,967	6,839,367	6,734,684	28,569	79,713	729,467	1,920,937	670,362	32,315	4,483,259	4,425,239	322,454	45,125	405,643	1,183,398	408,672
\$50,000 under \$100,000.....	63,394	14,924,053	14,732,562	170,417	155,386	1,526,915	4,632,653	1,622,410	44,681	11,096,247	10,952,703	304,319	107,387	1,022,069	3,245,746	1,117,259
\$100,000 under \$250,000.....	73,155	37,602,245	37,085,541	585,142	313,755	3,291,202	11,566,765	4,038,063	57,330	30,780,777	30,362,159	772,710	245,912	2,465,775	9,138,187	3,154,741
\$250,000 under \$500,000.....	30,832	34,788,425	34,253,298	545,536	251,009	2,822,168	10,718,079	3,592,368	25,828	30,046,619	29,594,885	653,175	208,010	2,296,042	8,992,318	2,971,166
\$500,000 under \$1,000,000.....	14,367	30,552,318	30,043,135	517,639	204,984	2,375,635	9,937,473	3,288,504	12,404	27,215,764	26,770,534	612,092	178,035	2,040,269	8,586,365	2,844,468
\$1,000,000 under \$2,500,000.....	6,559	28,917,090	28,424,347	597,041	175,277	2,144,656	9,734,676	3,125,709	5,790	26,251,084	25,812,811	647,501	154,303	1,866,306	8,618,575	2,781,374
\$2,500,000 under \$5,000,000.....	1,677	15,635,501	15,358,760	382,251	101,911	1,257,779	5,724,961	1,852,430	1,492	14,077,839	13,811,260	410,234	91,186	1,111,839	5,088,633	1,654,724
\$5,000,000 under \$10,000,000.....	742	13,501,134	13,295,521	367,445	81,561	1,072,246	5,054,222	1,519,862	667	12,086,577	11,900,678	384,733	73,417	956,724	4,559,221	1,377,912
\$10,000,000 under \$25,000,000.....	398	15,419,945	15,208,977	409,230	113,894	1,539,460	5,947,838	1,661,219	357	14,323,582	14,136,879	434,024	107,186	1,435,227	5,373,977	1,522,582
\$25,000,000 under \$50,000,000.....	109	9,571,324	9,454,286	261,108	62,723	915,737	3,677,188	921,472	96	8,684,606	8,580,818	271,499	54,974	775,141	3,254,127	814,822
\$50,000,000 under \$100,000,000.....	41	8,507,622	8,405,442	203,090	57,417	764,368	2,777,741	641,320	39	8,038,378	7,939,073	206,272	55,914	735,304	2,663,230	620,258
\$100,000,000 under \$250,000,000.....	34	11,636,227	11,476,041	463,865	117,339	1,756,960	5,224,408	1,150,656	30	10,838,405	10,689,923	468,119	112,196	1,628,881	4,748,390	1,142,056
\$250,000,000 or more.....	17	18,895,818	18,620,337	1,026,929	179,330	2,829,128	9,763,326	2,333,739	16	18,402,277	18,135,086	1,028,222	174,581	2,736,611	9,489,498	2,275,297
Total.....	109,648	125,702,917	124,124,376	2,562,827	647,180	7,453,990	40,988,898	11,774,899	78,958	110,986,419	109,575,240	2,890,626	549,721	6,234,322	35,846,504	10,365,716
Wholesale Trade																
Zero assets.....	2,832	689,245	668,444	23,956	3,869	-	-	-	1,095	581,955	563,455	30,135	3,117	29,150	113,883	16,256
\$1 under \$25,000.....	21,192	1,369,693	1,348,509	215,990	9,207	60,916	225,295	41,712	9,292	763,468	753,321	25,094	4,629	82,073	340,251	81,021
\$25,000 under \$50,000.....	13,640	2,004,376	1,968,900	201,519	15,738	126,226	493,613	125,803	9,250	1,845,383	1,845,383	42,643	10,492	211,055	988,136	256,731
\$50,000 under \$100,000.....	18,369	5,046,099	4,977,942	621,219	37,459	313,155	1,340,150	362,469	13,439	3,796,513	3,739,201	108,802	25,713	177,639	3,659,639	1,048,369
\$100,000 under \$250,000.....	26,531	15,748,926	15,560,653	253,482	102,237	971,197	4,296,517	1,276,700	21,676	13,653,086	13,503,464	325,131	83,779	776,850	3,653,639	1,048,369
\$250,000 under \$500,000.....	13,891	17,497,586	17,298,413	279,783	95,293	1,002,624	4,857,194	1,540,757	12,186	15,685,887	15,508,948	322,776	80,833	854,308	4,259,254	1,336,250
\$500,000 under \$1,000,000.....	7,517	16,691,085	16,496,923	319,915	88,803	961,013	5,226,112	1,781,038	6,688	15,207,248	15,032,729	346,258	79,528	865,698	4,641,269	1,604,066
\$1,000,000 under \$2,500,000.....	3,840	18,239,329	18,009,616	376,736	80,977	961,013	5,226,112	1,781,038	3,438	16,763,312	16,590,868	402,042	72,536	848,171	5,169,183	1,767,019
\$2,500,000 under \$5,000,000.....	1,032	10,464,109	10,425,526	245,608	48,604	572,624	3,539,930	1,207,513	923	9,473,313	9,344,652	281,271	43,894	512,385	3,171,610	1,084,135
\$5,000,000 under \$10,000,000.....	469	9,339,883	9,249,890	221,107	32,274	451,344	3,167,561	1,021,103	419	8,203,394	8,119,152	233,586	28,369	394,975	2,836,748	919,528
\$10,000,000 under \$25,000,000.....	234	9,546,713	9,457,280	235,497	44,373	578,602	3,397,076	968,900	212	8,912,242	8,828,599	244,164	42,021	538,358	3,090,786	889,936
\$25,000,000 under \$50,000,000.....	61	5,740,645	5,683,383	139,494	18,606	275,310	2,097,126	490,992	14	5,243,733	5,193,659	141,762	15,046	195,479	1,869,933	448,713
\$50,000,000 under \$100,000,000.....	19	5,181,967	5,121,015	75,597	12,113	115,117	2,249,466	409,024	18	4,765,303	4,723,136	76,811	11,849	111,693	1,196,630	233,329
\$100,000,000 under \$250,000,000.....	14	4,318,486	4,261,395	200,697	26,001	466,280	2,179,658	407,863	10	3,860,664	3,819,277	204,951	20,858	338,201	1,703,608	399,263
\$250,000,000 or more.....	7	3,724,775	3,576,487	123,907	31,606	568,443	3,173,402	339,542	6	3,231,234	3,091,236	125,200	26,857	475,926	2,901,574	280,900
Total.....	199,624	120,151,714	118,156,300	2,762,884	1,208,265	14,398,660	42,081,879	13,669,677	123,795	103,008,332	101,341,621	3,293,445	1,003,445	12,222,083	35,687,900	11,365,491
Retail Trade																
Zero assets.....	7,395	4,452,758	4,435,774	56,942	20,811	-	-	-	2,040	4,067,221	4,055,598	78,134	16,558	147,469	297,258	-
\$1 under \$25,000.....	49,380	2,946,966	2,911,278	239,978	37,784	350,306	627,727	220,742	21,212	1,449,294	1,430,659	32,348	16,096	299,944	760,717	104,117
\$25,000 under \$50,000.....	35,709	4,394,235	4,350,896	9,156	59,633	563,586	1,295,548	507,933	20,741	2,730,911	2,704,153	71,183	31,912	299,944	2,068,400	305,855
\$50,000 under \$100,000.....	41,398	9,154,446	9,042,784	96,871	109,076	1,126,561	2,972,842	1,178,313	28,665	6,774,487	6,697,945	178,542	75,907	752,408	4,966,383	801,025
\$100,000 under \$250,000.....	41,750	19,726,729	19,427,721	292,460	188,687	2,070,917	6,501,373	2,532,223	31,651	15,674,732	15,440,539	397,847	143,415	1,490,055	4,966,383	1,921,976
\$250,000 under \$500,000.....	14,769	15,469,113	15,166,827	223,639	135,721	1,566,202	5,105,300	1,815,090	11,724	12,702,126	12,458,248	285,421	109,062	1,217,900	4,060,823	1,428,305
\$500,000 under \$1,000,000.....	5,863	12,110,817	11,841,676	164,746	98,818	1,146,235	3,995,061	1,310,681	4,848	10,347,821	10,114,258	238,051	82,488	959,504	3,301,626	1,058,029
\$1,000,000 under \$2,500,000.....	2,335	9,286,282	9,052,691	184,161	80,759	1,007,700	3,423,501	999,689	2,000	8,189,564	7,991,548	206,937	69,211	857,653	2,924,978	865,298
\$2,500,000 under \$5,000,000.....	544	4,286,646	4,162,831	116,628	45,670	584,170	1,845,935	546,127	477	3,884,740	3,779,159	126,280	40,614	510,835	1,616,938	481,412
\$5,000,000 under \$10,000,000.....	239	3,796,787	3,695,337	129,551	45,114	568,266	1,662,194	439,916	219	3,544,078	3,450,329	133,365	41,554	517,523	1,530,149	403,921
\$10,000,000 under \$25,000,000.....	147	5,479,405	5,364,429	160,079	64,720	897,190	2,261,849	623,054	130	5,046,714	4,949,563	174,617	60,587	837,670	2,027,392	570,602
\$25,000,000 under \$50,000,000.....	46	3,674,242	3,615,992	111,378	43,817	634,429	1,503,680	416,254	40	3,282,436	3,242,048	119,501	39,628	573,664	1,308,042	351,883
\$50,000,000 under \$100,000,000.....	20	3,189,917	3,134,845	119,												

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 29.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, DEPRECIATION, DEPRECIABLE ASSETS, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income					Returns with net income					Inventory, end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)
Wholesale and Retail Trade, not Allocable															
Total.....	25,445	10,793,113	10,587,088	241,417	114,004	1,404,486	4,485,731	1,259,708	15,104	9,366,984	9,186,792	304,635	96,780	1,203,188	3,850,781
Zero assets.....	1,327	122,518	120,823	24,225	954	20,193	81,199	23,716	342	49,841	49,037	1,649	489	7,343	32,379
\$1 under \$25,000.....	8,299	275,495	270,005	212,239	2,325	39,655	131,756	36,626	2,831	122,542	119,753	3,992	834	7,343	32,379
\$25,000 under \$50,000.....	3,618	440,756	434,888	4,342	4,342	67,199	261,661	81,848	2,524	279,531	275,351	4,168	2,721	23,626	82,300
\$50,000 under \$100,000.....	3,627	723,908	711,186	11,417	22,811	87,199	261,661	81,848	2,524	525,447	513,537	16,752	3,767	58,600	168,210
\$100,000 under \$250,000.....	4,874	2,126,590	2,097,167	39,420	82,651	209,088	755,585	236,521	3,803	1,742,559	1,718,156	49,752	18,718	196,870	608,165
\$250,000 under \$500,000.....	2,172	1,821,726	1,788,058	42,114	19,995	253,342	755,585	236,521	1,918	1,658,606	1,627,689	44,798	18,115	223,834	673,241
\$500,000 under \$1,000,000.....	987	1,744,476	1,704,536	32,988	17,563	238,261	716,300	166,785	888	1,660,593	1,620,357	34,793	16,019	213,067	643,470
\$1,000,000 under \$2,500,000.....	384	1,391,479	1,362,040	36,144	17,541	175,943	567,615	163,097	352	1,498,408	1,470,356	28,562	12,556	160,482	524,414
\$2,500,000 under \$5,000,000.....	101	784,746	770,403	20,015	7,637	100,985	359,096	98,790	30	713,786	707,449	22,663	6,678	86,619	300,085
\$5,000,000 under \$10,000,000.....	34	364,464	350,294	16,787	4,173	52,636	224,467	58,843	29	341,103	331,157	17,762	5,294	44,226	192,324
\$10,000,000 under \$25,000,000.....	17	393,327	387,268	13,654	4,801	63,668	288,913	69,265	15	364,626	358,757	15,243	4,578	59,199	255,799
\$25,000,000 under \$50,000,000.....	2	156,437	154,911	10,236	300	5,998	76,152	14,226	2	156,437	154,911	10,236	300	5,998	76,152
\$50,000,000 under \$100,000,000.....	2	135,738	129,582	8,095	1,665	30,816	131,263	29,349	2	135,738	129,582	8,095	1,665	30,816	131,263
\$100,000,000 under \$250,000,000.....	1	311,913	305,277	28,337	5,026	86,702	142,849	21,502	1	311,913	305,277	28,337	5,026	86,702	142,849
\$250,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE															
Total.....	318,592	65,911,758	36,062,139	7,152,612	1,763,098	38,142,133	606,824,809	69,414	204,761	57,678,675	32,725,859	7,921,686	1,311,905	27,010,275	512,198,294
Zero assets.....	20,670	731,725	395,086	61,205	30,867	322,200	681,668	27,326	9,400	388,912	140,613	103,295	13,496	145,989	347,730
\$1 under \$25,000.....	59,672	522,984	311,344	3,010	20,562	828,353	1,610,768	466,532	27,681	300,745	208,298	53,538	26,307	521,529	1,018,161
\$25,000 under \$50,000.....	44,197	609,326	279,555	75,346	40,846	1,964,220	3,712,416	837,280	35,214	837,280	314,970	203,513	171,485	1,380,381	2,563,019
\$50,000 under \$100,000.....	51,428	1,053,602	807,765	165,778	93,485	5,257,838	10,449,640	1,992,231	47,521	1,992,231	726,041	469,382	171,485	3,895,514	7,639,208
\$100,000 under \$250,000.....	65,376	2,403,308	862,436	368,500	231,900	4,855,673	10,788,463	1,737,224	22,979	1,737,224	578,225	414,500	155,192	3,629,488	8,030,595
\$250,000 under \$500,000.....	30,943	2,058,057	661,666	312,409	206,013	4,652,082	19,833,218	1,979,062	12,230	1,979,062	604,734	327,617	137,360	3,414,727	8,488,781
\$500,000 under \$1,000,000.....	16,154	1,952,616	753,556	253,092	185,433	4,875,519	19,833,218	1,979,062	9,296	1,948,896	617,342	426,307	132,215	3,205,307	7,480,561
\$1,000,000 under \$2,500,000.....	12,521	2,560,340	1,012,212	305,864	190,384	3,100,866	24,220,434	1,666,314	5,228	1,666,314	617,714	388,863	82,945	1,893,059	4,474,476
\$2,500,000 under \$5,000,000.....	6,846	2,187,134	869,620	301,960	101,588	2,260,857	33,391,631	1,955,865	3,618	1,955,865	827,542	388,863	171,694	1,414,623	25,174,083
\$5,000,000 under \$10,000,000.....	4,764	2,578,039	1,091,837	331,960	101,588	2,260,857	33,391,631	1,955,865	3,618	1,955,865	827,542	388,863	171,694	1,414,623	25,174,083
\$10,000,000 under \$25,000,000.....	3,449	4,221,360	1,863,963	488,479	111,082	2,651,437	53,162,241	3,051,715	2,394	3,051,715	1,418,570	531,002	80,692	1,724,324	36,815,382
\$25,000,000 under \$50,000,000.....	1,276	3,760,756	1,876,571	393,810	83,317	1,528,069	44,540,903	2,766,270	859	2,766,270	1,526,330	419,670	53,336	898,116	30,212,864
\$50,000,000 under \$100,000,000.....	608	4,152,821	2,266,012	547,394	50,864	1,421,476	42,826,396	3,322,810	434	3,322,810	1,964,018	556,150	37,086	927,262	30,818,313
\$100,000,000 under \$250,000,000.....	404	6,212,708	3,687,414	678,715	63,847	1,558,481	61,713,744	5,186,275	318	5,186,275	3,216,550	706,370	50,800	1,204,002	48,630,077
\$250,000,000 or more.....	284	30,906,362	19,723,102	2,838,322	231,222	2,865,062	288,669,435	30,478,537	263	30,478,537	19,690,478	2,842,681	226,417	2,755,954	279,165,044
SERVICES															
Total.....	110,005	22,227,256	20,954,310	968,252	1,259,953	12,909,458	18,354,967	806,603	61,754	17,980,731	17,004,137	1,321,429	907,557	8,914,516	13,529,225
Zero assets.....	7,337	513,848	475,616	11,489	35,383	383,987	435,358	22,355	2,454	371,203	338,905	27,926	28,146	173,921	217,983
\$1 under \$25,000.....	1,453	1,453,129	1,423,854	230,588	45,498	801,385	611,046	23,469	16,272	828,136	804,276	43,604	20,339	290,508	373,064
\$25,000 under \$50,000.....	17,228	1,801,680	1,356,112	28,501	53,636	34,317	1,129,661	43,210	10,543	984,411	955,251	56,575	32,750	626,525	782,429
\$50,000 under \$100,000.....	15,245	3,222,043	3,062,423	118,059	193,461	2,195,158	2,195,158	2,471,467	10,454	2,471,467	2,342,784	106,603	66,443	1,305,768	1,642,404
\$100,000 under \$250,000.....	6,115	2,419,847	2,258,475	97,148	173,521	1,770,826	2,115,842	61,997	4,394	1,980,820	1,861,523	131,091	129,513	1,251,450	1,529,882
\$250,000 under \$500,000.....	2,912	2,198,056	2,030,882	86,366	151,981	1,666,228	1,988,701	60,794	2,044	1,788,574	1,679,870	118,833	120,011	1,096,619	1,413,395
\$500,000 under \$1,000,000.....	1,363	2,062,400	1,924,263	74,727	184,668	1,650,804	2,064,977	53,130	955	1,688,874	1,570,228	129,783	98,794	1,016,724	1,443,422
\$1,000,000 under \$2,500,000.....	422	1,935,057	1,823,550	76,054	184,668	1,005,323	1,934,550	31,570	307	1,719,985	1,634,657	94,937	61,114	1,691,724	1,100,672
\$2,500,000 under \$5,000,000.....	174	1,061,984	1,013,666	68,787	77,581	796,670	1,195,987	28,325	134	937,772	891,440	108,305	54,218	580,392	928,929
\$5,000,000 under \$10,000,000.....	85	1,417,907	1,374,828	92,733	77,319	727,163	1,272,487	43,499	62	1,249,901	1,214,770	108,305	43,980	477,215	923,975
\$10,000,000 under \$25,000,000.....	32	892,294	860,004	40,776	40,776	395,420	1,025,284	61,623	29	859,724	832,028	80,849	32,017	369,187	926,615
\$25,000,000 under \$50,000,000.....	8	222,030	195,283	17,237	10,997	257,812	523,581	37,274	7	186,886	161,202	20,011	7,871	205,274	466,281
\$50,000,000 under \$100,000,000.....	12	1,320,044	1,202,999	139,206	70,573	696,853	1,850,256	258,956	10	1,249,307	1,135,602	140,217	64,429	597,197	1,524,286
\$100,000,000 under \$250,000,000.....	1	185,757	147,342	2,193	15,217	232,012	255,905	6,887	1	185,757	147,342	2,193	15,217	232,012	255,905
\$250,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 29. —NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, DEPRECIATION, DEPRECIABLE ASSETS, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and size of total assets	Returns with and without net income							Returns with net income								
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net Income (Thousand dollars)	Depreciation (Thousand dollars)	Depreciable assets (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NATURE OF BUSINESS NOT ALLOCABLE																
Total.....	16,531	214,528	193,679	1,729	7,132	131,494	630,619	12,672	3,460	142,037	128,341	21,319	4,260	40,965	218,031	4,580
Zero assets.....	3,941	11,115	8,512	18	183	-	-	-	621	6,188	3,804	2,295	141	-	-	-
\$1 under \$25,000.....	8,743	57,402	53,695	24,059	1,437	13,150	51,844	1,524	1,465	38,658	37,972	3,799	676	4,377	14,085	842
\$25,000 under \$50,000.....	1,437	49,817	48,175	1,144	715	10,422	50,956	3,302	529	15,972	14,753	2,610	390	2,609	18,203	857
\$50,000 under \$100,000.....	1,257	24,940	21,839	410	793	22,277	88,010	1,536	401	15,541	13,445	2,429	421	4,101	27,550	252
\$100,000 under \$250,000.....	743	29,272	27,584	2,127	1,149	22,680	111,735	2,859	263	26,251	25,398	2,359	766	7,759	42,553	456
\$250,000 under \$500,000.....	225	16,846	14,351	2,272	1,194	18,986	70,737	227	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 under \$2,500,000.....	46	8,752	7,013	357	577	15,287	71,478	2,043	19	8,216	6,610	1,578	473	7,023	30,458	765
\$2,500,000 under \$5,000,000.....	16	8,799	7,499	798	13	3,659	55,120	1,161	7	8,461	7,496	925	13	33	23,494	1,161
\$5,000,000 under \$10,000,000.....	6	213	97	274	-	-	41,293	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	1	1,252	-	2382	765	20,154	16,639	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

¹ Inventory data for "Finance, insurance, and real estate" are not shown but are included in the totals for all industrial divisions.² Deficit.³ No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS IN MANUFACTURING AND WHOLESALE AND RETAIL TRADE

Table 30.—NUMBER OF RETURNS, BUSINESS RECEIPTS, TOTAL ASSETS, AND INVENTORIES FOR MANUFACTURING AND WHOLESALE AND RETAIL TRADE, BY RETURNS WITH AND WITHOUT INVENTORY DATA

Industry	Returns with and without beginning- and end-of-year inventory data				Returns with both beginning- and end-of-year inventory data				
	Number of returns	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Inventory, beginning-of-year (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing, total.....	156,297	356,972,649	252,134,247	54,798,833	114,481	336,977,946	240,760,169	47,667,810	52,285,557
Beverage industries.....	2,941	8,215,474	5,248,563	1,294,553	2,502	7,904,532	5,104,518	1,183,019	1,267,449
Food and kindred products.....	15,530	50,112,468	18,010,406	4,219,545	12,086	47,242,511	17,040,156	3,874,408	3,982,843
Tobacco manufactures.....	204	4,817,872	3,306,120	2,458,927	191	4,812,180	3,300,954	2,346,777	2,457,867
Textile mill products.....	5,706	14,196,673	8,929,065	2,536,652	4,392	13,213,570	8,380,538	2,235,890	2,417,983
Apparel and other finished products made from fabrics and similar materials.....	16,287	11,843,834	4,507,669	1,711,618	10,738	10,643,605	4,131,154	1,387,123	1,623,407
Lumber and wood products, except furniture.....	7,963	7,193,236	5,333,283	1,063,028	5,615	6,563,944	4,933,070	897,061	1,011,090
Furniture and fixtures.....	5,832	4,945,371	2,449,833	721,055	4,861	4,652,089	2,314,204	623,824	694,821
Paper and allied products.....	3,236	11,579,374	9,977,017	1,397,097	2,459	10,556,289	9,168,797	1,170,114	1,294,771
Printing, publishing, and allied industries.....	18,706	12,238,036	8,146,482	953,126	10,578	10,707,611	7,180,250	827,884	914,904
Chemicals and allied products.....	8,226	26,065,022	23,202,242	3,890,493	6,242	25,146,329	22,573,612	3,478,001	3,803,308
Petroleum refining and related industries.....	828	36,004,854	39,748,483	3,241,845	601	34,798,717	38,747,619	2,982,400	3,129,321
Rubber and miscellaneous plastics products.....	3,932	7,737,607	4,906,503	1,310,409	2,821	6,796,606	4,730,058	1,137,602	1,276,364
Leather and leather products.....	2,711	3,907,359	1,843,319	627,798	2,284	3,675,895	1,762,893	549,948	607,680
Stone, clay, and glass products.....	6,884	10,581,391	8,713,029	1,332,475	5,487	9,782,595	8,250,244	1,116,234	1,265,718
Primary metal industries.....	3,655	27,194,223	26,282,013	5,051,288	3,024	26,215,637	25,575,166	4,820,532	4,911,865
Fabricated metal products, (including ordnance), except machinery and transportation equipment.....	14,690	18,712,082	11,772,597	3,229,107	11,657	17,597,557	11,186,615	2,868,565	3,099,870
Machinery, except electrical and transportation equipment..	16,275	24,938,517	20,137,931	5,959,678	12,015	23,801,741	19,385,308	5,043,799	5,793,805
Electrical machinery, equipment, and supplies.....	6,593	22,500,260	14,300,144	3,983,710	4,955	21,668,271	13,850,656	3,334,329	3,858,641
Transportation equipment, except motor vehicles.....	2,076	16,465,594	9,694,529	3,837,825	1,411	13,683,333	8,059,174	2,828,684	3,022,664
Motor vehicles and motor vehicle equipment.....	1,292	24,273,354	16,561,217	3,382,363	1,098	24,186,311	16,499,784	2,766,818	3,363,773
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	2,730	6,200,826	4,545,251	1,343,802	2,186	5,865,097	4,337,264	1,128,293	1,288,007
Other manufacturing industries.....	10,000	7,249,222	4,518,551	1,252,439	7,278	6,853,526	4,248,135	1,066,543	1,199,406
Wholesale and retail trade, total.....	334,717	252,867,764	87,556,508	26,704,284	236,495	219,792,799	76,748,510	23,027,873	24,645,557
Wholesale trade.....	109,648	124,124,376	40,988,898	11,774,899	71,034	106,943,991	34,832,799	10,291,073	11,020,128
Groceries and related products.....	12,870	22,365,266	3,974,427	1,151,418	8,407	19,262,854	3,386,329	1,047,102	1,075,246
Electrical goods, hardware, and plumbing and heating equipment and supplies.....	11,613	11,728,810	4,417,646	1,641,454	8,527	10,515,930	3,973,127	1,402,957	1,559,584
Other wholesalers.....	85,165	90,030,300	32,596,825	8,982,027	54,100	77,165,207	27,473,343	7,841,014	8,385,298
Retail trade.....	199,642	118,156,300	42,081,879	13,669,677	149,724	103,491,859	37,936,496	11,660,187	12,444,360
Food.....	14,009	28,302,003	5,185,868	1,631,699	10,052	21,879,024	4,243,185	1,223,534	1,286,920
General merchandise.....	13,153	23,656,304	12,526,114	3,581,635	9,563	22,846,235	12,200,191	3,220,587	3,489,781
Apparel and accessories.....	24,138	7,716,537	3,523,553	1,390,708	19,301	7,061,860	3,245,123	1,209,292	1,281,271
Furniture, home furnishings, and equipment.....	20,099	5,484,531	3,204,448	955,953	15,797	4,740,834	2,841,580	796,292	853,168
Automotive dealers and gasoline service stations.....	35,681	29,232,114	6,805,578	2,778,495	26,161	26,161,605	6,026,314	2,368,192	2,484,515
Eating and drinking places.....	28,826	4,922,001	1,771,152	132,938	17,461	3,944,489	1,361,252	111,863	116,307
Building materials, hardware, and farm equipment.....	21,485	7,488,628	3,830,454	1,471,292	17,818	6,758,465	3,481,380	1,265,344	1,355,025
Other retail stores.....	42,233	11,354,182	5,234,712	1,726,957	32,484	10,099,347	4,537,471	1,465,083	1,577,373
Wholesale and retail trade not allocable.....	25,445	10,587,088	4,485,731	1,259,708	15,737	9,356,949	3,979,215	1,076,613	1,181,069

Industry	Returns with only beginning-of-year inventory data				Returns with only end-of-year inventory				Returns with no inventory data reported		
	Number of returns	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Inventory, beginning-of-year (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Total assets (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Manufacturing, total.....	4,283	1,178,980	547,012	251,253	13,256	13,304,298	9,058,259	2,513,276	24,277	5,511,425	1,768,807
Beverage industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food and kindred products.....	466	231,518	56,378	17,408	1,387	1,898,891	805,927	236,702	1,591	739,548	107,945
Tobacco manufactures.....	1	1,239	671	596	(1)	(1)	(1)	(1)	-	-	-
Textile mill products.....	(1)	(1)	(1)	(1)	397	619,950	406,734	118,669	794	266,198	102,883
Apparel and other finished products made from fabrics and similar materials.....	764	121,951	31,402	36,382	1,351	563,940	230,164	88,211	3,434	514,738	114,949
Lumber and wood products, except furniture.....	280	60,909	48,003	14,495	768	315,277	215,491	51,938	1,300	253,106	136,719
Furniture and fixtures.....	(1)	(1)	(1)	(1)	440	224,449	106,333	26,234	438	51,054	20,148
Paper and allied products.....	(1)	(1)	(1)	(1)	250	653,415	735,833	102,326	393	256,279	33,084
Printing, publishing, and allied industries.....	534	90,546	44,866	10,876	1,243	547,984	396,486	38,222	6,351	891,895	524,880
Chemicals and allied products.....	204	27,626	35,208	3,770	832	547,598	347,357	87,185	948	289,469	46,065
Petroleum refining and related industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Rubber and miscellaneous plastics products.....	(1)	(1)	(1)	(1)	505	196,786	136,777	34,045	532	124,686	31,989
Leather and leather products.....	(1)	(1)	(1)	(1)	199	160,234	62,452	20,118	(1)	(1)	(1)
Stone, clay, and glass products.....	(1)	(1)	(1)	(1)	661	503,313	359,470	66,757	643	264,637	84,779
Primary metal industries.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	412	116,661	94,562
Fabricated metal products, (including ordnance), except machinery and transportation equipment.....	299	49,984	40,190	15,668	1,291	715,415	419,096	129,237	1,443	349,126	126,696
Machinery, except electrical and transportation equipment..	477	90,811	75,889	32,931	1,258	640,922	552,330	165,873	2,525	405,043	124,404
Electrical machinery, equipment, and supplies.....	(1)	(1)	(1)	(1)	614	499,140	357,356	125,069	913	301,243	73,610
Transportation equipment, except motor vehicles.....	(1)	(1)	(1)	(1)	338	2,528,361	1,596,245	815,161	241	236,892	26,069
Motor vehicles and motor vehicle equipment.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	(1)	(1)	(1)	(1)	219	295,332	194,240	55,795	282	34,440	6,079
Other manufacturing industries.....	225	38,969	19,703	7,073	1,059	243,391	212,281	53,033	1,438	113,336	38,432
Wholesale and retail trade, total.....	9,161	1,785,317	599,315	241,363	38,195	16,008,938	6,252,460	2,058,727	50,866	15,280,710	3,956,223
Wholesale trade.....	2,957	1,103,453	304,408	131,078	10,017	7,240,815	2,862,150	754,771	25,640	8,836,117	2,989,541
Groceries and related products.....	385	268,037	42,608	65,998	1,174	1,465,119	220,811	76,172	2,904	1,369,256	324,679
Electrical goods, hardware, and plumbing and heating equipment and supplies.....	(1)	(1)	(1)	(1)	1,160	561,866	227,738	81,870	1,753	610,345	174,930
Other wholesalers.....	2,399	794,747	219,949	58,153	7,683	5,213,830	2,413,601	596,729	20,983	6,856,516	2,489,932
Retail trade.....	5,272	620,342	247,291	100,828	24,712	8,151,080	3,124,901	1,225,317	19,916	5,893,019	773,191
Food.....	565	127,755	19,363	6,168	1,804	2,447,970	877,403	344,779	1,588	3,847,254	45,917
General merchandise.....	467	33,463	25,594	8,442	1,677	494,781	238,788	91,854	1,446	281,825	61,541
Apparel and accessories.....	462	58,101	15,358	11,360	2,818	435,667	206,572	109,437	1,557	160,909	56,500
Furniture, home furnishings, and equipment.....	369	30,085	27,587	6,644	2,426	541,113	298,169	102,785	1,507	172,499	37,112
Automotive dealers and gasoline service stations.....	737	184,095	69,014	48,610	4,865	2,410,176	992,996	293,980	2,831	476,238	117,254
Eating and drinking places.....	1,575	98,544	43,075	1,995	4,127	561,894	257,417	16,631	5,663	317,074	109,408
Building materials, hardware, and farm equipment.....	294	35,073	24,616	9,758	1,856	480,306	260,631	116,267	1,517	214,784	63,827
Other retail stores.....	803	53,226	22,684	7,851	5,139	779,173	392,925	149,584	3,807	422,436	281,632
Wholesale and retail trade not allocable.....	932	61,522	47,616	9,457	3,466	617,043	265,409	78,639	5,310	551,574	193,491

No reliable estimate of the sampling variability can be obtained from the sample. However, the data are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATIONS

Table 31.—DEPRECIATION METHODS USED ON RETURNS OF 912 LARGE CORPORATIONS, 1959-60 AND 1958-59, BY MANUFACTURING AND NONMANUFACTURING INDUSTRIES

Depreciation methods and related data	1959-60			1958-59		
	Number of returns	Amount (Million dollars)	Percent of total amount	Number of returns	Amount (Million dollars)	Percent of total amount
	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL						
Total (all methods reported).....	912	9,808	100.0	912	8,915	100.0
Straight line.....	892	5,444	55.5	892	5,425	60.9
Declining balance.....	491	1,922	19.6	463	1,509	16.9
Sum of the years-digits.....	366	1,840	18.8	356	1,474	16.5
Units of production.....	96	265	2.7	92	242	2.7
Other.....	225	336	3.4	181	265	3.0
Depreciation deduction.....	912	9,795	-	912	8,961	-
Gross depreciable assets.....	912	242,339	-	912	227,056	-
Total assets.....	912	293,351	-	912	275,134	-
Amortization.....	505	1,233	-	538	1,648	-
MANUFACTURING						
Total (all methods reported).....	472	5,535	100.0	472	5,061	100.0
Straight line.....	465	2,566	46.4	464	2,620	51.8
Declining balance.....	256	1,087	19.6	238	873	17.2
Sum of the years-digits.....	242	1,421	25.7	236	1,167	23.1
Units of production.....	52	204	3.7	50	190	3.8
Other.....	137	256	4.6	115	212	4.2
Depreciation deduction.....	472	5,537	-	472	5,096	-
Gross depreciable assets.....	472	105,916	-	472	99,734	-
Total assets.....	472	151,998	-	472	142,539	-
Amortization.....	292	465	-	318	759	-
NONMANUFACTURING						
Total (all methods reported).....	440	4,273	100.0	440	3,853	100.0
Straight line.....	427	2,878	67.4	428	2,805	72.8
Declining balance.....	235	835	19.5	225	636	16.5
Sum of the years-digits.....	124	419	9.8	120	307	8.0
Units of production.....	44	62	1.5	42	51	1.3
Other.....	88	80	1.9	66	53	1.4
Depreciation deduction.....	440	4,257	-	440	3,865	-
Gross depreciable assets.....	440	136,423	-	440	127,321	-
Total assets.....	440	141,353	-	440	132,596	-
Amortization.....	213	768	-	220	888	-

SOURCE: Data obtained from a selection of 912 returns of identical corporations (in general, with over \$50 million total assets), which accounted for approximately 50 percent of total corporate depreciation claimed. The years 1959-60 and 1958-59 cover corporation accounting periods ended July 1959-June 1960, and July 1958-June 1959.

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	Industry									
	All industries	Agriculture, forestry, and fisheries	Mining				Construction	Manufacturing		
			Total mining ¹	Bituminous coal and lignite mining	Crude petroleum and natural gas	Mining and quarrying of nonmetallic minerals, and anthracite mining		Total manufacturing ¹	Beverage industries	Food and kindred products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 Number of Form 1120-S returns.....	71,140	1,485	832	141	434	244	6,137	11,849	242	983
	(Thousand dollars)									
2 Total assets.....	7,633,413	209,079	113,093	19,243	52,186	39,780	616,465	1,628,748	50,710	208,814
3 Cash.....	827,924	13,962	16,205	1,926	6,095	7,203	83,895	195,139	7,117	23,691
4 Notes and accounts receivable.....	1,993,510	23,011	21,478	4,014	8,615	8,848	247,745	426,534	5,460	46,284
5 Less: Reserve for bad debts.....	34,865	122	14	-	-	14	2,079	7,972	109	1,093
6 Inventories.....	1,788,127	20,258	3,668	101	1,937	1,630	75,445	385,121	4,977	44,702
7 Investments, Government obligations:										
8 States and possessions.....	18,342	1,096	98	-	-	98	500	9,001	-	291
9 United States obligations.....	52,516	2,042	1,027	-	-	1,027	1,933	15,871	646	1,677
10 Not stated.....	15,993	6	-	-	-	-	2,092	3,078	-	9
11 Other current assets including short-term marketable investments.....	112,809	1,654	912	141	429	337	11,344	18,756	1,699	2,484
12 Mortgage and real estate loans.....	72,581	8,995	-	-	-	-	1,614	2,779	24	449
13 Loans to shareholders.....	29,660	1,428	555	-	480	75	2,659	6,184	5	1,724
14 Other investments.....	436,198	9,828	3,790	644	2,395	663	21,433	66,777	1,568	9,964
15 Depreciable assets.....	3,068,853	115,040	101,983	19,834	49,830	31,730	189,685	852,463	49,201	142,125
16 Less: Accumulated amortization and depreciation.....	1,433,515	47,276	53,034	8,756	27,294	16,939	94,564	437,434	28,343	77,308
17 Depletable assets.....	45,221	3,076	11,892	-	8,835	2,777	3,754	9,332	-	-
18 Less: Accumulated depletion.....	11,864	32	4,053	-	2,846	1,179	1,371	1,822	-	-
19 Land.....	329,455	51,615	5,061	118	1,722	3,221	11,527	32,580	2,205	6,519
20 Intangible assets.....	25,258	187	1,315	1,203	20	88	4,953	508	-	72
21 Less: Accumulated amortization.....	5,255	19	32	-	6	26	157	863	-	12
22 Other assets.....	302,465	4,330	2,242	18	1,974	241	60,370	48,271	5,752	7,245
23 Total liabilities.....	7,633,413	209,079	113,093	19,243	52,186	39,780	616,465	1,628,748	50,710	208,814
24 Accounts payable.....	1,323,859	17,536	13,558	2,945	6,314	4,178	174,462	267,611	3,878	30,420
25 Bonds, notes, mortgages payable (short-term) to:										
26 Banks.....	418,300	9,405	7,773	1,122	5,510	1,141	40,611	65,470	463	6,626
27 Small business investment companies.....	12,493	793	-	-	-	-	134	636	-	98
28 Shareholders.....	169,120	5,909	892	124	573	195	12,895	35,021	862	2,201
29 Others.....	276,265	4,607	2,085	703	1,223	159	10,176	51,616	241	4,187
30 Not stated.....	218,364	4,591	4,379	2,040	490	1,849	10,489	35,456	331	10,822
31 Other current liabilities.....	269,044	3,146	2,679	630	763	880	29,736	75,674	1,237	6,027
32 Bonds, notes, mortgages payable (long-term) to:										
33 Banks.....	171,817	8,611	2,434	1,039	603	792	7,870	26,461	869	1,742
34 Small business investment companies.....	11,017	53	131	-	-	131	576	1,812	-	267
35 Shareholders.....	243,169	5,166	7,372	295	4,796	2,281	18,753	46,837	1,260	2,851
36 Others.....	335,488	12,513	2,010	577	43	1,390	6,773	41,871	660	2,616
37 Not stated.....	229,785	11,351	5,318	18	1,076	4,224	14,077	42,477	3,630	9,792
38 Other liabilities.....	339,794	17,131	6,554	2,150	4,073	329	48,031	56,247	2,676	5,031
39 Capital stock.....	1,906,750	81,535	32,627	9,217	12,441	9,960	119,823	417,307	15,151	68,746
40 Paid-in or capital surplus.....	182,899	10,502	4,484	2,287	2,165	9,323	44,281	1,003	-	2,034
41 Surplus reserves.....	51,370	3,294	861	-	44	817	1,668	7,590	-	814
42 Earned surplus and undivided profits accumulated.....	1,262,392	12,498	19,389	21,061	11,749	8,852	83,064	359,821	15,782	48,271
43 Shareholders' undistributed taxable income.....	211,487	438	547	291	201	437	28,004	52,560	2,667	6,269
44 Total compiled receipts.....	19,199,731	177,211	130,206	32,535	61,558	35,608	1,859,791	4,156,795	83,553	737,848
45 Business receipts.....	18,858,054	168,017	126,259	32,047	58,833	34,911	1,848,947	4,120,786	82,393	732,034
46 Interest on Government obligations (less amortizable bond premium):										
47 Taxable—United States obligations issued—										
48 On or after March 1, 1941.....	1,468	-	34	-	1	33	76	473	19	29
49 Prior to March 1, 1941.....	139	-	-	-	-	-	36	12	-	44
50 Nontaxable.....	3,567	42	46	-	-	46	76	614	-	11
51 Other interest.....	18,195	516	266	63	117	86	527	1,858	45	322
52 Rents.....	37,155	672	402	208	91	103	1,903	4,487	214	753
53 Royalties.....	1,075	105	7	-	4	-	-	566	8	1
54 Net short-term capital gain reduced by net long-term capital loss.....	1,762	-	55	-	10	45	87	328	2	4
55 Net long-term capital gain reduced by net short-term capital loss.....	82,531	6,192	1,228	115	1,070	43	2,470	13,263	282	2,215
56 Net gain, sales other than capital assets.....	84,158	279	744	-	743	1	149	1,213	18	415
57 Dividends.....	3,355	125	5	-	4	1	158	542	-	142
58 Other receipts.....	108,272	1,263	1,160	102	685	339	5,362	12,653	572	1,922
59 Total compiled deductions.....	18,800,865	182,007	129,899	31,694	58,232	34,666	1,825,938	4,048,386	77,658	723,712
60 Cost of sales and operations.....	14,346,693	117,373	83,784	21,671	38,351	23,516	1,532,524	3,121,071	45,969	618,645
61 Compensation of officers.....	880,848	9,142	4,943	1,498	1,833	1,594	86,976	214,276	4,131	16,025
62 Rent paid on business property.....	274,605	3,231	1,207	282	700	224	8,851	45,406	525	4,157
63 Repairs.....	75,521	3,780	2,882	1,003	860	964	6,909	21,002	1,162	3,901
64 Bad debts.....	41,846	487	217	2	143	72	2,482	8,493	56	823
65 Interest paid.....	89,656	2,862	1,549	279	612	658	5,505	15,853	402	2,283
66 Taxes paid.....	286,740	4,264	2,722	592	1,157	958	27,027	66,501	4,116	6,411
67 Contributions or gifts.....	6,954	86	21	1	11	9	593	1,843	88	134
68 Amortization.....	3,986	35	19	-	8	9	118	717	1	20
69 Depreciation.....	295,201	11,767	10,291	1,766	5,769	2,542	27,457	74,225	4,168	11,480
70 Depletion.....	7,027	209	4,861	1,533	2,617	708	55	1,204	-	65
71 Advertising.....	147,528	785	143	7	40	96	5,615	29,266	2,403	7,724
72 Amounts contributed under pension plans.....	23,587	17	-	-	-	-	9,748	9,180	263	583
73 Amounts contributed under other employee benefit plans.....	34,709	81	1,138	851	4	263	5,099	13,756	146	1,409
74 Net loss, sales other than capital assets.....	11,856	596	4,535	3	340	-	298	1,009	175	280
75 Other deductions.....	2,274,108	27,292	11,587	2,206	5,787	3,033	111,681	424,584	14,051	49,837
76 Compiled net profit (less net loss) (41 less 54).....	398,866	24,796	307	841	3,326	942	33,853	108,409	5,895	14,136
77 Net income (less deficit) (71 less 45).....	395,299	24,838	261	841	3,326	896	33,777	107,795	5,895	14,125
78 Distributions to shareholders:										
79 Cash and assets other than own stock.....	217,717	3,941	2,492	132	1,679	679	7,226	47,821	2,614	5,228
80 Corporation's own stock.....	1,710	-	-	-	-	-	1,031	280	158	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued										
	Manufacturing—Continued										
	Textile mill products	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1 Number of Form 1120-S returns.....	379	1,805	620	475	238	1,699	455	258	324	520	210
	(Thousand dollars)										
2 Total assets.....	72,342	207,632	140,706	94,937	31,862	146,414	54,525	30,018	30,450	93,614	33,572
3 Cash.....	9,145	29,849	17,714	6,791	3,470	16,993	6,983	2,275	3,686	13,615	2,939
4 Notes and accounts receivable.....	16,420	66,356	36,250	25,481	8,453	35,710	15,917	8,397	9,542	21,841	11,908
5 Less: Reserve for bad debts.....	152	1,027	656	378	91	1,092	270	212	136	278	59
6 Inventories.....	20,600	76,419	28,637	30,594	6,861	11,567	13,114	5,740	10,513	12,085	4,341
7 Investments, Government obligations:											
8 States and possessions.....	125	565	2,511	3,756	-	561	-	-	-	29	-
9 United States obligations.....	2,734	379	1,067	2,563	25	1,269	32	456	744	733	386
10 Not stated.....	-	42	628	-	-	-	105	-	74	624	-
11 Other current assets including short-term marketable investments.....	639	1,429	1,324	925	243	1,867	427	612	244	1,277	410
12 Mortgage and real estate loans.....	48	102	6	-	-	486	593	99	-	-	-
13 Loans to shareholders.....	33	437	156	577	-	1,114	1	72	536	670	150
14 Other investments.....	3,102	6,945	6,155	3,237	1,435	13,540	1,576	402	1,023	1,535	3,078
15 Depreciable assets.....	37,059	40,753	64,476	39,521	21,162	98,858	23,614	18,432	7,689	78,211	17,581
16 Less: Accumulated amortization and depreciation.....	18,802	20,705	32,128	22,002	11,573	46,873	11,974	7,172	4,223	40,864	8,044
17 Depletable assets.....	-	-	7,095	-	-	174	123	-	-	420	-
18 Less: Accumulated depletion.....	-	-	494	-	-	115	83	-	-	202	-
19 Land.....	348	284	5,864	1,988	1,107	1,892	1,476	389	103	2,592	504
20 Intangible assets.....	100	42	29	356	29	453	722	39	11	93	33
21 Less: Accumulated amortization.....	17	13	9	53	3	58	126	13	3	16	2
22 Other assets.....	960	5,775	2,081	1,581	744	10,068	2,295	502	647	1,249	347
23 Total liabilities.....	72,342	207,632	140,706	94,937	31,862	146,414	54,525	30,018	30,450	93,614	33,572
24 Accounts payable.....	13,544	54,066	16,711	13,570	4,881	19,005	10,580	8,343	5,847	10,284	5,951
25 Bonds, notes, mortgages payable (short-term) to:											
26 Banks.....	2,544	10,873	8,695	1,816	1,249	3,364	1,678	2,490	1,063	4,566	1,823
27 Small business investment companies.....	-	51	47	-	-	35	-	-	-	-	-
28 Shareholders.....	692	2,795	1,708	1,964	2,583	3,405	793	1,712	448	1,935	1,020
29 Others.....	3,050	6,080	2,497	4,591	777	6,556	879	1,627	835	1,945	1,025
30 Not stated.....	909	1,887	4,398	1,485	-	1,680	248	458	876	816	70
31 Other current liabilities.....	5,212	13,734	3,698	4,871	1,342	7,688	2,916	1,154	2,087	1,472	2,205
32 Bonds, notes, mortgages payable (long-term) to:											
33 Banks.....	1,357	781	3,348	1,220	1,464	3,761	288	138	84	1,291	494
34 Small business investment companies.....	-	-	342	179	-	279	232	-	-	-	-
35 Shareholders.....	1,828	3,008	5,035	6,396	945	5,988	153	1,845	1,534	1,121	215
36 Others.....	3,416	5,751	1,435	3,175	1,139	8,688	591	1,362	68	3,747	829
37 Not stated.....	1,345	1,893	4,683	2,098	-	4,576	2,251	1,195	1,810	3,298	493
38 Other liabilities.....	2,728	7,180	2,775	1,989	1,306	9,729	2,279	1,045	362	1,120	903
39 Capital stock.....	14,787	60,577	32,942	23,648	8,646	32,572	12,827	8,319	6,385	25,893	9,459
40 Paid-in or capital surplus.....	2,485	4,240	4,398	5,216	803	2,519	2,674	363	1,076	1,832	263
41 Surplus reserves.....	1,181	709	1,049	-	290	334	-	-	314	767	-
42 Earned surplus and undivided profits accumulated.....	14,761	28,115	34,826	23,925	6,902	31,033	14,350	1,729	7,294	33,116	7,483
43 Shareholders' undistributed taxable income.....	2,503	5,892	12,119	21,206	2,465	5,202	1,786	2,762	367	411	1,339
44 Total compiled receipts.....	220,779	668,699	267,943	194,654	68,994	337,725	139,392	80,383	91,159	179,295	90,092
45 Business receipts.....	219,268	665,758	258,751	193,410	68,244	336,095	137,370	80,030	90,925	177,002	89,635
46 Interest on Government obligations (less amortizable bond premium):											
47 Taxable—United States obligations issued—											
48 On or after March 1, 1941.....	79	33	52	93	-	24	8	6	1	16	12
49 Prior to March 1, 1941.....	-	5	-	-	-	7	-	-	-	-	-
50 Nontaxable.....	6	131	26	2	-	11	-	-	3	152	-
51 Other interest.....	34	50	338	27	3	111	52	8	2	249	24
52 Rents.....	485	298	202	132	440	425	468	13	20	106	20
53 Royalties.....	-	4	426	-	-	-	1	-	13	5	-
54 Net short-term capital gain reduced by net long-term capital loss.....	17	144	110	-	-	3	-	-	-	27	1
55 Net long-term capital gain reduced by net short-term capital loss.....	130	1,290	6,156	144	1	262	184	105	9	631	239
56 Net gain, sales other than capital assets.....	-	-	-	-	-	4	715	15	-	43	-
57 Dividends.....	40	97	44	5	9	43	4	-	-	1	81
58 Other receipts.....	720	889	1,838	841	297	740	590	206	186	1,063	80
59 Total compiled deductions.....	216,765	658,210	251,629	193,899	66,871	328,874	134,284	79,725	89,720	174,801	86,421
60 Cost of sales and operations.....	175,314	524,925	203,988	145,494	47,472	223,692	102,672	59,937	72,481	126,600	69,593
61 Compensation of officers.....	7,963	31,799	8,419	9,275	4,967	31,359	7,823	3,843	4,457	8,868	5,534
62 Rent paid on business property.....	2,347	10,053	1,402	2,607	1,225	5,457	1,340	1,160	1,182	748	604
63 Repairs.....	530	936	2,572	692	393	1,519	928	677	249	2,578	530
64 Bad debts.....	146	1,496	1,167	355	255	1,072	408	127	133	447	73
65 Interest paid.....	850	1,995	1,190	779	319	1,793	403	487	429	928	242
66 Taxes paid.....	2,893	10,622	4,993	3,757	1,348	5,981	1,678	1,259	1,436	3,312	1,589
67 Contributions or gifts.....	92	339	130	52	19	231	49	19	32	103	136
68 Amortization.....	17	15	14	16	7	47	37	60	4	6	3
69 Depreciation.....	3,432	4,661	5,589	2,957	1,671	8,816	2,232	2,080	737	7,150	1,453
70 Depletion.....	-	13	227	-	-	84	46	-	-	819	-
71 Advertising.....	332	3,085	621	1,090	174	1,260	2,063	308	338	1,147	105
72 Amounts contributed under pension plans.....	508	1,094	217	302	21	1,650	251	5	77	382	662
73 Amounts contributed under other employee benefit plans.....	631	3,726	465	858	409	2,126	123	138	330	756	286
74 Net loss, sales other than capital assets.....	3	30	15	26	1	70	2	2	224	54	-
75 Other deductions.....	21,707	63,421	20,620	25,639	8,590	43,717	14,229	9,623	7,611	20,903	5,611
76 Compiled net profit (less net loss) (41 less 54).....	4,014	10,489	16,314	755	2,123	8,851	5,108	658	1,439	4,494	3,671
77 Net income (less deficit) (71 less 45).....	4,008	10,358	16,288	753	2,123	8,840	5,108	658	1,436	4,342	3,671
78 Distributions to shareholders:											
79 Cash and assets other than own stock.....	1,447	3,914	5,839	2,366	866	4,723	2,198	305	84	3,274	2,621
80 Corporation's own stock.....	-	-	-	-	-	-	122	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued									
	Manufacturing—Continued						Transportation, communication, electric, gas, and sanitary services			
	Fabricated metal products (including ordnance), machinery and transportation equipment	Machinery, except electrical and transportation equipment	Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	Other manufacturing industries	Total transportation, communication, electric, gas, and sanitary services ¹	Transportation	Communication	Water supply and other sanitary services
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1 Number of Form 1120-S returns.....	1,092	917	421	136	178	818	2,510	1,863	378	214
	(Thousand dollars)									
2 Total assets.....	159,582	101,409	52,916	25,096	13,488	70,613	242,333	169,944	41,622	25,803
3 Cash.....	18,125	16,758	3,152	2,705	2,027	7,610	29,680	25,995	2,508	1,039
4 Notes and accounts receivable.....	43,182	22,050	16,939	4,600	3,427	25,246	43,339	30,067	6,984	4,955
5 Less: Reserve for bad debts.....	1,515	306	166	37	53	320	439	290	109	5
6 Inventories.....	42,448	19,571	16,717	8,050	3,824	20,927	4,618	4,252	203	42
Investments, Government obligations:										
7 States and possessions.....	67	827	-	-	66	203	75	20	-	55
8 United States obligations.....	809	1,152	526	-	668	5	3,142	1,776	852	514
9 Not stated.....	1,295	210	100	-	-	-	732	-	-	9
10 Other current assets including short-term marketable investments.....	1,802	1,250	582	386	88	968	5,880	5,037	358	375
11 Mortgage and real estate loans.....	49	813	16	89	-	5	696	552	-	-
12 Loans to shareholders.....	288	6	271	59	-	85	1,981	1,658	270	53
13 Other investments.....	3,710	3,944	1,254	781	647	2,861	8,958	8,567	83	214
14 Depreciable assets.....	84,253	64,340	21,398	10,119	5,204	22,691	228,064	164,369	38,099	18,139
15 Less: Accumulated amortization and depreciation..	41,125	34,718	9,526	4,115	2,852	11,571	110,816	89,037	12,440	4,783
16 Depletable assets.....	395	257	46	593	-	219	174	107	4	63
17 Less: Accumulated depletion.....	317	135	-	336	-	137	78	-	-	17
18 Land.....	2,753	1,929	557	1,188	187	473	7,218	3,652	1,435	2,034
19 Intangible assets.....	810	129	42	1,366	59	57	4,027	3,423	92	512
20 Less: Accumulated amortization.....	40	24	4	428	29	10	737	487	45	205
21 Other assets.....	2,593	3,356	1,012	76	225	1,301	15,819	9,629	3,328	2,801
22 Total liabilities.....	159,582	101,409	52,916	25,096	13,488	70,613	242,333	169,944	41,622	25,803
23 Accounts payable.....	26,040	9,140	11,896	4,505	1,320	15,046	28,048	24,351	1,778	1,749
Bonds, notes, mortgages payable (short-term) to:										
24 Banks.....	6,447	2,865	3,598	679	571	3,468	11,291	9,888	310	850
25 Small business investment companies.....	105	40	-	20	-	149	642	642	-	-
26 Shareholders.....	3,119	1,829	1,004	3,568	1,118	2,262	3,784	2,443	961	380
27 Others.....	6,330	1,171	5,992	692	7	2,463	7,624	5,622	1,201	801
28 Not stated.....	6,085	1,286	1,687	672	314	1,204	3,618	2,572	972	74
29 Other current liabilities.....	6,702	5,806	3,007	1,754	667	3,857	8,460	6,712	1,012	616
Bonds, notes, mortgages payable (long-term) to:										
30 Banks.....	3,372	1,746	1,158	2,174	110	839	7,714	6,471	1,058	185
31 Small business investment companies.....	122	60	-	212	-	119	955	955	-	-
32 Shareholders.....	6,158	3,681	961	139	581	2,095	10,153	8,892	1,161	100
33 Others.....	3,112	1,283	2,209	-	195	1,402	24,595	6,595	9,780	8,033
34 Not stated.....	653	1,778	1,894	642	-	348	12,155	7,524	3,851	206
35 Other liabilities.....	7,376	3,110	1,053	1,804	-	2,834	6,040	2,775	2,548	594
36 Capital stock.....	32,611	30,347	10,675	2,383	1,923	17,135	68,349	46,736	10,903	8,745
37 Paid-in or capital surplus.....	1,567	2,212	3,387	5,715	231	1,499	6,879	3,430	1,268	1,187
38 Surplus reserves.....	705	619	-	686	-	69	1,077	1,050	27	-
39 Earned surplus and undivided profits accumulated....	42,433	26,939	6,368	21,357	4,888	12,659	31,613	27,163	2,902	960
40 Shareholders undistributed taxable income.....	6,645	7,497	21,973	808	1,563	3,165	9,336	6,123	1,890	1,323
41 Total compiled receipts.....	340,963	198,541	121,871	69,770	32,583	205,458	416,805	355,827	33,184	23,945
42 Business receipts.....	337,501	197,308	121,274	69,585	32,493	204,822	408,146	351,775	31,594	20,996
Interest on Government obligations (less amortizable bond premium):										
43 Taxable—United States obligations issued—										
44 On or after March 1, 1941.....	11	39	16	14	19	2	70	35	3	32
45 Prior to March 1, 1941.....	-	-	-	-	-	-	23	23	-	-
46 Nontaxable.....	243	3	-	-	9	5	5	5	-	-
47 Other interest.....	273	173	22	21	10	84	246	163	20	52
48 Rents.....	538	67	182	20	13	53	1,184	1,015	3	165
49 Royalties.....	3	-	92	-	-	13	1	-	-	-
50 Net short-term capital gain reduced by net long-term capital loss.....	1	-	-	-	-	19	24	21	3	-
51 Net long-term capital gain reduced by net short-term capital loss.....	1,001	513	7	8	1	8	5,724	1,607	1,417	2,679
52 Net gain, sales other than capital assets.....	1	2	-	-	-	-	235	188	35	12
53 Dividends.....	21	30	8	2	9	6	297	294	3	-
54 Other receipts.....	1,370	406	270	120	29	446	850	701	106	9
55 Total compiled deductions.....	328,936	185,323	124,111	69,793	29,645	201,338	400,262	346,606	29,886	20,052
56 Cost of sales and operations.....	245,740	126,244	87,411	55,370	19,905	148,295	257,104	231,938	14,314	8,567
57 Compensation of officers.....	22,645	20,124	6,244	3,330	3,965	12,211	25,496	21,485	2,308	1,469
58 Rent paid on business property.....	4,191	2,013	1,761	358	575	3,449	8,718	7,258	505	663
59 Repairs.....	1,800	1,257	486	73	83	475	1,074	619	27	417
60 Bad debts.....	912	245	232	77	29	412	747	456	280	6
61 Interest paid.....	1,423	583	784	187	64	573	3,302	2,213	662	371
62 Taxes paid.....	5,557	3,977	1,905	1,262	404	3,331	17,140	15,145	1,103	652
63 Contributions or gifts.....	178	74	27	11	33	65	288	208	49	31
64 Amortization.....	23	61	100	271	8	6	445	393	46	6
65 Depreciation.....	6,825	5,343	1,845	1,003	535	1,908	24,371	19,085	3,473	1,603
66 Depletion.....	1	-	-	5	-	8	111	3	-	54
67 Advertising.....	1,610	1,499	2,080	485	410	2,411	2,152	1,951	117	84
68 Amounts contributed under pension plans.....	1,809	453	154	299	-	430	2,821	2,740	12	63
Amounts contributed under other employee benefit plans.....	713	575	359	147	53	491	2,720	2,561	45	113
69 Net loss, sales other than capital assets.....	73	5	12	12	6	19	155	138	17	-
70 Other deductions.....	35,036	22,870	20,711	6,903	3,575	27,254	53,618	40,413	6,928	5,953
71 Compiled net profit (less net loss) (41 less 54).....	12,427	13,218	22,240	23	2,938	4,120	16,543	9,221	3,298	3,893
72 Net income (less deficit) (71 less 45).....	12,184	13,215	22,240	23	2,929	4,115	16,538	9,216	3,298	3,893
Distributions to shareholders:										
73 Cash and assets other than own stock.....	5,439	5,446	307	82	772	281	4,993	3,841	996	124
74 Corporation's own stock.....	-	-	-	-	-	-	8	8	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item		Industry—Continued										
		Wholesale and retail trade										
		Total wholesale and retail trade	Total wholesale trade	Wholesale trade			Retail trade					
				Groceries and related products	Electrical goods, hard- ware, and plumbing and heating equipment and supplies	Other whole- salers	Total retail trade	Food	General merchan- dise	Apparel and access- ories		Furniture, home furnish- ings, and equipment
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
1	Number of Form 1120-S returns.....	31,616	9,182	1,274	1,010	6,898	20,310	1,367	1,100	2,475	2,295	1
		(Thousand dollars)										
2	Total assets.....	3,425,767	1,360,267	186,425	143,144	1,030,698	1,824,643	81,562	111,930	173,039	214,495	2
3	Cash.....	330,753	126,621	16,195	10,821	99,605	179,578	10,864	11,316	20,152	20,915	3
4	Notes and accounts receivable.....	939,442	462,125	60,853	55,966	345,306	407,542	8,598	17,176	35,492	85,802	4
5	Less: Reserve for bad debts.....	19,507	7,555	656	1,052	5,847	9,950	199	278	770	2,213	5
6	Inventories.....	1,254,042	445,571	58,626	57,223	329,722	715,625	23,629	46,306	89,141	75,082	6
Investments, Government obligations:												
7	States and possessions.....	5,635	2,810	1	261	2,548	2,825	-	-	1,040	-	7
8	United States obligations.....	17,469	10,256	1,304	284	8,668	6,922	585	643	404	290	8
9	Not stated.....	6,070	4,602	11	92	4,499	1,368	-	-	33	-	9
10	Other current assets including short-term marketable investments.....	50,793	23,216	2,302	589	20,325	24,509	1,876	1,859	1,684	2,012	10
11	Mortgage and real estate loans.....	15,701	1,445	478	-	967	14,032	1	3	112	55	11
12	Loans to shareholders.....	10,993	2,962	247	98	2,617	7,446	701	246	1,310	503	12
13	Other investments.....	113,553	52,024	10,312	2,995	38,717	55,293	3,216	6,335	3,254	4,510	13
14	Depreciable assets.....	970,575	313,634	59,992	18,768	234,874	589,012	44,129	43,973	39,580	37,552	14
15	Less: Accumulated amortization and depreciation.....	451,266	141,669	32,382	7,686	101,601	275,828	16,627	20,756	22,748	18,392	15
16	Depletable assets.....	12,050	6,738	299	-	6,439	4,771	478	80	54	148	16
17	Less: Accumulated depletion.....	4,293	1,943	66	-	1,877	2,017	285	66	12	66	17
18	Land.....	75,846	26,767	2,687	1,697	22,383	41,420	1,554	2,764	781	2,000	18
19	Intangible assets.....	8,969	1,640	285	66	1,289	7,070	366	93	123	406	19
20	Less: Accumulated amortization.....	2,479	555	225	53	277	1,872	32	23	25	141	20
21	Other assets.....	91,421	31,578	6,162	3,075	22,341	56,897	2,708	2,259	3,434	6,032	21
22	Total liabilities.....	3,425,767	1,360,267	186,425	143,144	1,030,698	1,824,643	81,562	111,930	173,039	214,495	22
Accounts payable.....												
23	Bonds, notes, mortgages payable (short-term) to:	629,827	323,261	40,490	36,906	245,865	264,921	14,442	13,066	32,114	39,369	23
24	Banks.....	188,881	89,369	10,610	5,946	72,813	91,351	1,781	6,003	6,860	13,585	24
25	Small business investment companies.....	7,845	4,437	2,268	584	1,585	3,367	-	54	37	131	25
26	Shareholders.....	69,353	29,006	6,018	2,957	20,031	35,774	1,202	3,642	3,388	3,964	26
27	Others.....	125,621	44,474	3,419	5,889	35,166	77,792	2,164	1,713	5,246	4,937	27
28	Not stated.....	111,777	46,032	7,930	5,691	32,411	56,821	1,167	967	2,578	8,013	28
29	Other current liabilities.....	108,989	39,720	5,576	4,642	29,502	62,157	2,921	3,522	6,291	6,877	29
Bonds, notes, mortgages payable (long-term) to:												
30	Banks.....	50,877	11,254	1,155	626	9,473	34,930	2,117	1,319	2,285	2,729	30
31	Small business investment companies.....	2,869	2,271	39	187	2,045	598	2	158	-	159	31
32	Shareholders.....	92,159	24,846	1,140	2,393	21,313	59,966	3,596	5,205	4,371	4,226	32
33	Others.....	87,377	28,631	3,342	7,078	18,211	54,326	3,707	1,744	3,134	2,079	33
34	Not stated.....	93,165	33,643	6,102	2,130	25,411	55,959	6,235	2,526	3,431	6,697	34
35	Other liabilities.....	120,738	43,263	9,090	3,096	31,077	67,300	2,805	2,034	7,610	15,998	35
36	Capital stock.....	933,174	328,027	53,007	32,512	242,508	541,818	25,446	37,189	61,641	58,332	36
37	Paid-in or capital surplus.....	77,798	33,746	8,932	2,199	22,615	38,266	1,686	2,823	5,615	3,692	37
38	Surplus reserves.....	27,282	10,345	36	1,415	8,894	16,607	969	1,070	387	3,461	38
39	Earned surplus and undivided profits accumulated.....	612,598	220,508	18,248	24,126	178,134	332,087	8,720	25,694	27,744	37,725	39
40	Shareholders' undistributed taxable income.....	86,037	47,434	9,023	4,767	33,644	30,603	2,602	3,201	307	2,521	40
41	Total compiled receipts.....	11,156,330	5,014,472	1,135,480	411,595	3,467,397	5,448,169	479,999	260,009	379,729	477,311	41
42	Business receipts.....	11,041,806	4,979,031	1,128,078	407,254	3,443,699	5,376,824	476,638	254,419	374,854	466,083	42
Interest on Government obligations (less amortizable bond premium):												
Taxable—United States obligations issued—												
43	On or after March 1, 1941.....	631	305	14	17	274	311	1	20	13	5	43
44	Prior to March 1, 1941.....	52	38	6	-	32	14	7	4	-	-	44
45	Nontaxable.....	844	104	-	-	104	740	81	-	16	-	45
46	Other interest.....	7,985	2,034	119	295	1,620	5,486	69	167	154	763	46
47	Rents.....	14,051	5,116	411	685	4,020	7,243	415	1,009	640	400	47
48	Royalties.....	49	40	-	1	39	9	-	-	-	-	48
49	Net short-term capital gain reduced by net long-term capital loss.....	491	352	27	2	323	134	-	5	-	4	49
50	Net long-term capital gain reduced by net short-term capital loss.....	16,786	5,773	1,092	348	4,333	9,599	1,489	1,227	45	396	50
51	Net gain, sales other than capital assets.....	1,677	205	11	174	20	1,468	-	107	258	40	51
52	Dividends.....	1,723	1,210	99	2	1,109	490	1	219	18	11	52
53	Other receipts.....	70,235	20,264	5,623	2,817	11,824	45,851	1,298	2,832	3,731	9,609	53
54	Total compiled deductions.....	11,000,762	4,942,334	1,125,603	403,561	3,413,170	5,379,822	474,152	255,400	377,624	472,372	54
55	Cost of sales and operations.....	8,700,764	4,135,106	991,540	323,982	2,819,584	4,039,395	383,563	177,099	244,968	313,327	55
56	Compensation of officers.....	388,537	149,133	21,977	17,190	109,966	215,141	11,680	11,882	23,425	26,825	56
57	Rent paid on business property.....	154,187	34,244	5,704	2,887	25,653	111,315	7,599	6,398	19,753	12,792	57
58	Repairs.....	26,001	7,328	1,883	289	5,156	17,001	1,337	1,043	957	1,215	58
59	Bad debts.....	26,416	10,302	1,500	1,432	7,370	13,752	269	634	1,313	3,072	59
60	Interest paid.....	37,798	13,677	1,643	1,455	10,579	22,149	789	1,026	1,446	2,389	60
61	Taxes paid.....	128,811	51,927	6,110	3,176	42,641	62,498	4,537	3,940	4,898	5,574	61
62	Contributions or gifts.....	2,961	1,131	185	114	832	1,570	79	94	139	147	62
63	Amortization.....	1,952	994	15	116	863	787	72	18	28	42	63
64	Depreciation.....	91,361	31,941	5,926	2,080	23,935	53,453	4,568	4,573	3,580	4,211	64
65	Depletion.....	66	20	-	-	20	44	-	-	5	-	65
66	Advertising.....	81,894	12,627	1,041	1,472	10,114	64,395	4,028	4,616	8,126	14,975	66
67	Amounts contributed under pension plans.....	4,449	2,761	324	228	2,209	1,414	156	29	87	111	67
68	Amounts contributed under other employee benefit plans..	9,374	3,436	1,066	367	2,003	5,328	403	121	191	251	68
69	Net loss, sales other than capital assets.....	2,470	319	40	43	236	2,101	1,068	218	64	28	69
70	Other deductions.....	1,343,721	487,388	86,649	48,730	352,009	769,479	54,004	43,709	68,644	87,413	70
71	Compiled net profit (less net loss) (41 less 54).....	155,568	72,138	9,877	8,034	54,227	68,347	5,847	4,609	2,105	4,939	71
72	Net income (less deficit) (71 less 45).....	154,724	72,034	9,877	8,034	54,123	67,607	5,766	4,609	2,089	4,939	72
Distributions to shareholders:												
73	Cash and assets other than own stock.....	52,853	19,966	1,832	3,429	14,705	27,863	2,019	1,681	1,407	1,169	73
74	Corporation's own stock.....	391	14	-	-	14	377	-	-	-	280	74

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Industry—Continued										
	Wholesale and retail trade—Continued					Finance, insurance, and real estate					
	Retail trade—Continued				Wholesale and retail trade not allocable	Total finance, insurance, and real estate ¹	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and service	Real estate
	Automotive dealers and gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Other retail stores							
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1 Number of Form 1120-S returns.....	3,580	2,450	2,328	4,715	2,124	7,480	99	617	109	1,504	5,104
	(Thousand dollars)										
2 Total assets.....	459,209	116,357	302,814	365,237	240,857	752,184	16,652	53,556	10,037	114,091	551,072
3 Cash.....	41,357	12,273	24,496	38,205	24,554	89,906	10,743	5,669	1,280	22,484	47,836
4 Notes and accounts receivable.....	88,959	10,335	79,769	81,411	196,493	1,339	30,834	4,254	65,911	93,535	4
5 Less: Reserve for bad debts.....	2,563	16	2,237	1,674	2,002	2,477	-	962	-	790	725
6 Inventories.....	202,024	8,836	133,983	136,624	92,846	24,601	-	11	181	-	24,402
7 Investments, Government obligations:											
8 States and possessions.....	8	-	103	1,674	-	648	-	531	-	74	43
9 United States obligations.....	686	100	2,825	1,389	291	2,588	47	797	-	396	1,091
10 Not stated.....	-	-	20	1,315	100	740	-	-	-	314	426
11 Other current assets including short-term marketable investments.....	7,224	3,009	2,948	3,897	3,068	8,320	87	129	189	1,028	6,870
12 Mortgage and real estate loans.....	1,799	7,199	3,704	1,159	224	29,999	1,115	10,116	-	40	18,728
13 Loans to shareholders.....	1,555	609	812	1,710	585	3,383	-	160	19	544	2,633
14 Other investments.....	12,695	3,353	8,695	13,235	6,236	191,176	2,663	1,974	3,403	7,006	173,441
15 Depreciable assets.....	133,391	98,865	68,898	122,624	67,929	94,744	741	2,267	288	12,215	78,963
16 Less: Accumulated amortization and depreciation..	62,751	45,105	32,172	57,277	33,769	33,472	442	1,093	109	6,098	25,635
17 Depletable assets.....	2,087	384	543	997	541	4,612	-	773	63	4	3,772
18 Less: Accumulated depletion.....	930	228	316	114	333	132	-	-	22	1	109
19 Land.....	17,065	4,735	7,652	4,869	7,659	99,721	-	1,105	-	320	98,202
20 Intangible assets.....	604	1,429	99	3,950	299	2,055	264	31	7	1,124	608
21 Less: Accumulated amortization.....	129	150	26	1,346	52	285	57	14	3	41	164
22 Other assets.....	16,128	10,729	3,018	12,589	2,946	39,564	152	1,228	487	9,561	27,155
23 Total liabilities.....	459,209	116,357	302,814	365,237	240,857	752,184	16,652	53,556	10,037	114,091	551,072
24 Accounts payable.....	41,303	15,733	43,835	65,059	41,645	134,133	12,756	1,313	2,566	61,213	56,083
25 Bonds, notes, mortgages payable (short-term) to:											
26 Banks.....	38,783	2,394	11,404	10,541	8,161	67,553	-	7,494	194	4,087	55,778
27 Small business investment companies.....	2,414	100	541	90	41	1,759	-	636	-	-	1,123
28 Shareholders.....	9,828	3,366	3,891	6,493	4,573	24,667	861	3,248	-	1,200	19,358
29 Others.....	41,419	3,678	9,964	8,671	3,355	52,478	-	392	1,455	1,334	49,265
30 Not stated.....	25,057	2,611	8,986	6,442	8,324	33,694	11	6,476	69	818	26,320
31 Other current liabilities.....	15,346	5,298	8,515	13,387	7,112	16,600	1,251	441	328	2,958	11,360
32 Bonds, notes, mortgages payable (long-term) to:											
33 Banks.....	11,074	3,401	5,548	6,457	4,693	27,992	-	90	-	261	27,641
34 Small business investment companies.....	198	5,251	8,385	15,203	7,347	25,521	-	1,255	-	1,750	22,516
35 Shareholders.....	13,729	5,711	12,058	4,420	66,995	-	937	-	771	65,287	33
36 Others.....	15,151	10,742	5,711	12,058	4,420	66,995	-	937	-	771	65,287
37 Not stated.....	9,921	12,231	4,542	10,376	3,563	30,497	-	1,043	215	726	28,513
38 Other liabilities.....	13,048	5,124	6,947	13,734	10,175	57,429	6	5,232	177	6,258	45,229
39 Capital stock.....	120,933	32,040	96,505	109,732	63,329	101,378	1,632	11,093	2,434	17,068	67,354
40 Paid-in or capital surplus.....	7,489	3,818	3,366	9,777	5,786	14,266	411	687	678	1,690	10,009
41 Surplus reserves.....	4,617	1,660	1,863	2,580	330	7,495	23	3	-	1,719	4,202
42 Earned surplus and undivided profits accumulated....	86,952	10,799	72,956	61,497	60,003	60,275	230	7,476	1,528	7,972	41,779
43 Shareholders' undistributed taxable income.....	947	21,889	9,848	13,066	8,000	29,373	2269	5,740	393	4,266	19,176
44 Total compiled receipts.....	2,030,082	371,802	588,997	860,240	693,689	325,581	3,983	18,793	9,862	103,786	182,593
45 Business receipts.....	2,009,076	365,825	580,162	849,767	685,951	195,017	3,972	8,814	739	101,251	75,386
46 Interest on Government obligations (less amortizable bond premium):											
47 Taxable—United States obligations issued—											
48 On or after March 1, 1941.....	13	6	206	47	15	63	-	-	-	1	62
49 Prior to March 1, 1941.....	-	3	-	-	-	11	1	5	-	-	44
50 Nontaxable.....	3	149	-	491	-	224	-	-	63	75	86
51 Other interest.....	2,288	389	943	713	465	5,656	15	2,465	437	155	2,537
52 Rents.....	2,062	696	697	1,324	1,692	10,336	1	27	-	81	10,214
53 Royalties.....	-	2	7	-	-	347	-	-	72	-	66
54 Net short-term capital gain reduced by net long-term capital loss.....	79	-	43	3	5	697	-	290	-	11	342
55 Net long-term capital gain reduced by net short-term capital loss.....	2,749	1,685	858	1,150	1,414	24,069	-	6,531	2,484	229	13,599
56 Net gain, sales other than capital assets.....	62	868	101	32	4	79,292	-	29	4,919	911	73,433
57 Dividends.....	78	13	26	124	23	270	-	19	19	147	53
58 Other receipts.....	13,672	2,166	5,954	6,589	4,120	9,599	-	613	1,129	925	6,815
59 Total compiled deductions.....	2,018,886	366,297	574,337	840,754	678,606	266,682	3,982	12,595	7,156	94,418	143,720
60 Cost of sales and operations.....	1,709,622	184,607	439,019	587,188	526,263	5,250	-	19	-	1,770	1,877
61 Compensation of officers.....	40,107	20,015	27,179	54,028	24,263	58,942	1,246	2,548	1,993	23,202	29,061
62 Rent paid on business property.....	19,269	19,879	5,107	20,518	8,628	7,967	354	507	235	2,901	3,855
63 Repairs.....	3,828	4,080	1,390	3,151	1,672	1,852	29	46	17	301	1,451
64 Bad debts.....	3,461	117	2,719	2,167	2,362	1,182	3	388	1	681	109
65 Interest paid.....	9,069	1,921	2,551	2,958	1,972	12,110	12	1,605	45	356	10,091
66 Taxes paid.....	14,179	8,580	8,445	12,345	14,386	9,404	109	550	174	1,717	6,695
67 Contributions or gifts.....	259	199	251	402	260	501	3	35	19	138	304
68 Amortization.....	123	163	52	289	171	221	-	6	2	37	174
69 Depreciation.....	9,962	9,184	5,869	11,506	5,967	7,643	133	321	157	1,729	5,275
70 Depletion.....	-	3	2	34	2	500	-	-	39	-	461
71 Advertising.....	14,432	3,259	4,896	10,063	4,872	9,619	117	110	76	2,704	6,587
72 Amounts contributed under pension plans.....	213	71	299	448	274	1,001	-	-	-	911	90
73 Amounts contributed under other employee benefit plans.....	2,349	947	377	689	610	546	-	3	5	196	341
74 Net loss, sales other than capital assets.....	210	155	130	228	50	1,640	-	789	38	40	773
75 Other deductions.....	191,803	113,115	76,051	134,740	86,854	148,304	1,976	5,668	4,355	57,735	76,576
76 Compiled net profit (less net loss) (41 less 54).....	11,196	5,505	14,660	19,486	15,083	58,899	7	6,198	2,706	9,368	38,873
77 Net income (less deficit) (71 less 45).....	11,193	5,356	14,660	18,995	15,083	58,675	7	6,198	2,643	9,293	38,787
78 Distributions to shareholders:											
79 Cash and assets other than own stock.....	7,208	4,582	3,752	6,045	5,024	18,031	146	1,207	2,487	2,535	10,357
80 Corporation's own stock.....	-	82	-	15	-	-	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item		Industry—Continued								Nature of business not allocable	
		Services									
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair, services, and garages, and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Other services		
		(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
1	Number of Form 1120-S returns.....	8,652	910	2,183	1,978	1,352	444	930	855	579	1
(Thousand dollars)											
2	Total assets.....	621,663	162,241	111,982	92,787	62,253	49,083	101,940	41,377	24,081	2
3	Cash.....	64,636	4,719	10,886	13,715	8,620	6,453	10,875	9,368	3,748	3
4	Notes and accounts receivable.....	90,053	11,913	16,087	22,713	13,074	8,544	11,856	5,866	5,415	4
5	Less: Reserve for bad debts.....	2,158	918	128	322	637	118	4	31	97	5
6	Inventories.....	19,688	1,641	4,303	2,802	7,761	285	1,470	1,426	686	6
7	Investments, Government obligations:										
8	States and possessions.....	1,289	-	69	-	519	701	-	-	-	7
9	United States obligations.....	8,416	693	518	629	204	-	5,422	950	28	8
10	Not stated.....	3,275	-	154	-	-	-	-	3,121	-	9
11	Other current assets including short-term marketable investments.....	15,113	4,111	2,147	2,470	742	1,164	4,002	477	37	10
12	Mortgage and real estate loans.....	12,747	3,771	479	70	1,005	589	6,833	-	50	11
13	Loans to shareholders.....	2,471	370	437	835	544	-	8	277	6	12
14	Other investments.....	19,710	1,612	4,545	4,460	2,349	2,937	2,598	1,209	973	13
15	Depreciable assets.....	511,072	157,249	111,459	59,163	36,357	44,463	79,257	23,124	5,227	14
16	Less: Accumulated amortization and depreciation.....	204,704	46,955	53,064	27,444	15,332	23,750	28,773	9,386	949	15
17	Depletable assets.....	331	-	78	10	232	1	8	2	-	16
18	Less: Accumulated depletion.....	83	-	11	1	71	-	-	-	-	17
19	Land.....	40,886	18,440	5,892	1,190	4,850	4,735	4,062	1,717	5,001	18
20	Intangible assets.....	2,992	1,603	386	214	343	14	115	317	320	19
21	Less: Accumulated amortization.....	648	138	176	41	252	7	28	6	35	20
22	Other assets.....	36,577	4,130	7,921	12,324	1,945	3,072	4,239	2,946	3,671	21
23	Total liabilities.....	621,663	162,241	111,982	92,787	62,253	49,083	101,940	41,377	24,081	22
24	Accounts payable.....	55,311	10,524	9,035	13,233	6,582	3,250	7,705	4,982	3,373	23
25	Bonds, notes, mortgages payable (short-term) to:										
26	Banks.....	26,529	5,648	3,735	6,322	3,689	496	5,952	687	787	24
27	Small business investment companies.....	684	-	537	-	32	-	115	-	-	25
28	Shareholders.....	15,037	2,969	2,188	4,220	1,590	163	3,090	817	1,562	26
29	Others.....	21,083	4,690	2,540	3,980	844	252	8,444	333	975	27
30	Not stated.....	14,883	927	2,736	3,625	2,702	3,059	1,768	66	77	28
31	Other current liabilities.....	22,709	6,504	3,409	4,540	2,120	1,314	2,252	2,570	1,051	29
32	Bonds, notes, mortgages payable (long-term) to:										
33	Banks.....	36,200	18,968	10,966	2,336	1,385	1,030	500	1,015	3,658	30
34	Small business investment companies.....	4,542	322	1,327	364	390	-	2,117	22	-	31
35	Shareholders.....	36,593	16,970	3,739	2,077	1,912	1,684	9,365	846	615	32
36	Others.....	92,779	56,560	7,094	3,023	4,758	4,809	15,085	1,450	575	33
37	Not stated.....	19,194	7,749	3,400	2,626	1,235	1,584	493	2,107	1,551	34
38	Other liabilities.....	26,967	4,066	3,882	7,068	3,010	829	7,415	697	657	35
39	Capital stock.....	147,065	30,172	36,619	21,580	16,338	13,209	17,078	12,069	5,492	36
40	Paid-in or capital surplus.....	13,820	3,078	4,355	1,897	1,967	878	1,302	343	1,546	37
41	Surplus reserves.....	2,095	-	1,424	370	164	10	127	-	8	38
42	Earned surplus and undivided profits accumulated.....	81,094	2891	14,581	11,717	11,062	16,723	17,059	10,843	2,040	39
43	Shareholders' undistributed taxable income.....	5,078	2,015	415	3,809	2,473	2,207	2,188	2,415	114	40
44	Total compiled receipts.....	962,596	112,090	188,680	258,057	130,838	47,955	121,332	103,644	14,416	41
45	Business receipts.....	935,707	109,385	184,161	252,429	126,984	42,122	117,836	102,790	13,369	42
46	Interest on Government obligations (less amortizable bond premium):										
47	Taxable—United States obligations issued—										
48	On or after March 1, 1941.....	121	17	24	12	3	12	19	34	-	43
49	Prior to March 1, 1941.....	5	-	-	-	-	-	-	5	-	44
50	Nontaxable.....	1,716	-	18	1	151	1,546	-	-	-	45
51	Other interest.....	1,034	164	195	178	115	163	194	25	107	46
52	Rents.....	3,819	1,424	307	475	554	917	47	95	301	47
53	Royalties.....	-	-	-	-	-	-	-	-	-	48
54	Net short-term capital gain reduced by net long-term capital loss.....	80	-	1	14	6	2	54	3	-	49
55	Net long-term capital gain reduced by net short-term capital loss.....	12,475	350	2,537	3,803	1,121	2,423	2,222	19	324	50
56	Net gain, sales other than capital assets.....	380	-	9	5	21	22	323	-	189	51
57	Dividends.....	213	28	48	66	3	39	23	6	22	52
58	Other receipts.....	7,046	722	1,380	1,074	1,880	709	614	667	104	53
59	Total compiled deductions.....	932,450	117,166	181,156	248,848	126,823	44,929	114,564	98,964	14,479	54
60	Cost of sales and operations.....	522,983	59,709	89,797	156,870	78,361	26,301	58,949	52,996	5,840	55
61	Compensation of officers.....	90,029	5,159	19,548	27,884	13,031	3,112	8,083	13,212	2,507	56
62	Rent paid on business property.....	44,530	10,395	7,059	5,189	8,665	2,164	6,759	4,299	508	57
63	Repairs.....	11,881	4,204	2,638	976	1,061	603	1,908	491	140	58
64	Bad debts.....	1,758	208	501	601	286	39	65	58	64	59
65	Interest paid.....	10,517	4,112	1,733	1,278	868	482	1,507	537	160	60
66	Taxes paid.....	30,417	5,466	5,107	4,996	2,876	1,497	8,383	2,092	454	61
67	Contributions or gifts.....	653	54	196	117	62	58	125	41	8	62
68	Amortization.....	422	90	197	42	23	4	30	36	57	63
69	Depreciation.....	47,668	10,674	10,067	7,716	4,235	3,284	9,640	2,052	418	64
70	Depletion.....	21	6	-	-	-	-	-	15	-	65
71	Advertising.....	17,905	2,569	3,270	2,427	1,091	1,965	2,718	3,865	149	66
72	Amounts contributed under pension plans.....	1,351	13	130	479	100	115	-	514	20	67
73	Amounts contributed under other employee benefit plans.....	1,986	70	503	680	291	189	117	136	9	68
74	Net loss, sales other than capital assets.....	1,044	17	749	76	51	70	43	38	109	69
75	Other deductions.....	149,285	14,420	39,661	39,517	15,822	5,046	16,237	18,582	4,036	70
76	Compiled net profit (less net loss) (41 less 54).....	30,146	25,076	7,524	9,209	4,015	3,026	6,768	4,680	263	71
77	Net income (less deficit) (71 less 45).....	28,430	25,076	7,506	9,208	3,864	1,480	6,768	4,680	263	72
78	Distributions to shareholders:										
79	Cash and assets other than own stock.....	18,813	1,472	3,196	4,682	1,924	1,651	4,239	1,649	200	73
80	Corporation's own stock.....	-	-	-	-	-	-	-	-	-	74

¹Data for the following industrial groups are not shown separately but are included in appropriate division totals. No reliable estimate of the sampling variability for these groups can be obtained from the sample: Metal mining; Tobacco manufactures; Petroleum, refining, and related industries; Motor vehicle and motor vehicle equipment; Electric and gas companies and systems; Holding and other investment companies; and Insurance carriers.

²Included in the total but not in the detail is \$61,347,000 of nondividend distributions reported on Form 1120-S returns of electing Small Business Corporations.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS FORM 1120-S

Table 33.—NUMBER OF RETURNS, NET INCOME OR DEFICIT, AND TOTAL ASSETS, BY YEAR OF INCORPORATION AND INDUSTRIAL DIVISION

Year of incorporation	Form 1120-S returns with and without net income by industrial division											
	All industrial divisions			Agriculture, forestry, and fisheries			Mining			Construction		
	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)
Grand total.....	71,140	395,299	7,633,413	1,485	14,838	209,079	832	261	113,093	6,137	33,777	616,465
1950-1959, total.....	50,408	207,385	4,195,850	1,149	12,272	139,273	581	12,674	74,115	5,113	22,959	412,689
1959.....	13,121	53,159	1,100,264	405	17,397	48,446	184	2,240	25,097	1,348	5,874	94,808
1958.....	11,153	27,994	906,864	336	14,631	42,047	104	1,643	9,403	1,129	4,110	67,216
1957.....	14,763	66,928	1,160,579	228	6,810	28,089	152	136	18,410	1,513	7,246	138,949
1956-1959.....	11,371	59,504	1,028,143	180	366	21,691	141	593	21,205	1,123	5,729	111,716
1940-1949, total.....	11,220	93,262	1,742,632	172	2,525	29,317	86	1,050	12,097	567	4,122	102,432
1945-1949.....	9,483	78,264	1,477,825	130	1,926	25,773	(2)	(2)	(2)	534	4,104	95,295
1940-1944.....	1,737	14,998	264,807	(2)	(2)	(2)	(2)	(2)	(2)	453	5,974	79,100
1930-1939.....	4,407	32,528	629,279	(2)	(2)	(2)	(2)	(2)	(2)	133	1,668	20,244
1920-1929.....	2,517	34,504	543,914	153	5,110	40,052	(2)	(2)	(2)	213	2,266	59,219
1910-1919.....	1,145	20,532	294,197	(2)	(2)	(2)	(2)	(2)	(2)	220	5,469	67,849
1900-1909.....	571	3,460	125,562	(2)	(2)	(2)	(2)	(2)	(2)	121	862	33,994
1899 and prior.....	160	867	53,106	(2)	(2)	(2)	(2)	(2)	(2)	58	318	22,117
Date not shown.....	712	2,761	48,873	(2)	(2)	(2)	(2)	(2)	(2)	99	1,607	8,833
Form 1120-S returns with and without net income by industrial division—Continued												
Year of incorporation	Wholesale and retail trade			Finance, insurance, and real estate			Services			Nature of business not allocable		
	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	31,616	154,724	3,425,767	7,480	58,675	752,184	8,652	28,430	621,663	579	1,63	24,081
1950-1959, total.....	21,296	91,577	1,751,931	6,094	39,184	545,800	6,600	10,227	387,350	525	1,377	19,304
1959.....	5,521	28,124	470,022	1,405	8,596	122,800	2,075	4,343	128,206	181	197	8,145
1958.....	4,780	17,503	380,450	1,387	12,741	146,832	1,403	2,766	84,700	149	1,102	2,257
1957.....	6,225	21,258	459,060	1,987	12,123	166,532	1,930	2,793	106,637	(2)	1,144	7,389
1956-1959.....	4,770	24,692	442,399	1,315	5,724	109,636	1,192	2,815	67,807	(2)	(2)	(2)
1940-1949, total.....	5,876	33,807	834,063	602	8,430	103,503	1,061	6,971	105,404	(2)	(2)	(2)
1945-1949.....	4,999	28,113	743,424	473	7,246	85,963	901	6,121	94,723	(2)	(2)	(2)
1940-1944.....	877	5,674	140,639	129	1,184	17,540	160	850	10,661	(2)	(2)	(2)
1930-1939.....	2,069	9,575	277,607	339	4,000	45,832	508	2,910	50,066	(2)	(2)	(2)
1920-1929.....	1,153	9,957	253,332	203	3,842	20,172	237	6,067	45,487	(2)	(2)	(2)
1910-1919.....	546	7,307	146,411	98	1,968	25,455	129	2,038	23,339	(2)	(2)	(2)
1900-1909.....	360	1,966	77,528	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1899 and prior.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Date not shown.....	272	979	19,196	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

1. Deficit.
 2. No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.
 NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 34.—BALANCE SHEET AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS

Item	Size of total assets									
	Total	Zero assets	\$1 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$25,000,000	\$25,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1 Number of Form 1120-S returns.....	71,140	2,069	18,496	13,192	15,015	20,390	1,537	441	-	1
	(Thousand dollars)									
2 Total assets.....	7,633,413	-	227,204	483,019	1,073,965	4,104,321	1,021,361	723,543	-	2
3 Cash.....	827,924	-	42,469	68,320	137,368	403,141	105,990	70,636	-	3
4 Notes and accounts receivable.....	1,993,510	-	51,876	111,347	264,893	1,097,290	280,078	188,026	-	4
5 Less: Reserve for bad debts.....	34,865	-	1,424	1,868	3,841	19,294	5,394	3,044	-	5
6 Inventories.....	1,788,127	-	38,647	103,981	253,465	1,014,447	229,176	148,411	-	6
Investments, Government obligations:										
7 States and possessions.....	18,342	-	8	162	809	6,171	6,493	4,699	-	7
8 United States obligations.....	52,516	-	389	1,219	4,808	24,394	11,296	10,410	-	8
9 Not stated.....	15,993	-	142	653	1,550	2,871	9,050	1,727	-	9
10 Other current assets including short-term marketable invest- ments.....	112,809	-	4,016	6,623	18,741	56,054	18,426	8,949	-	10
11 Mortgage and real estate loans.....	72,581	-	249	2,054	6,009	34,815	16,908	12,546	-	11
12 Loans to shareholders.....	29,660	-	2,791	4,034	7,877	11,755	2,608	595	-	12
13 Other investments.....	436,198	-	9,228	19,421	41,207	246,941	49,250	70,151	-	13
14 Depreciable assets.....	3,068,853	-	128,485	230,827	471,297	1,625,149	383,014	230,081	-	14
15 Less: Accumulated amortization and depreciation.....	1,433,515	-	68,480	108,286	225,095	745,690	178,190	107,774	-	15
16 Depletable assets.....	45,221	-	1,499	2,158	4,953	26,458	640	9,513	-	16
17 Less: Accumulated depletion.....	11,864	-	737	761	1,602	8,079	56	629	-	17
18 Land.....	329,455	-	3,125	15,029	35,724	183,685	53,393	38,499	-	18
19 Intangible assets.....	25,258	-	2,305	2,927	3,769	13,952	2,081	224	-	19
20 Less: Accumulated amortization.....	5,255	-	517	623	970	2,884	223	38	-	20
21 Other assets.....	302,465	-	13,133	25,802	53,003	133,145	36,821	40,561	-	21
22 Total liabilities.....	7,633,413	-	227,204	483,019	1,073,965	4,104,321	1,021,361	723,543	-	22
23 Accounts payable.....	1,323,859	-	49,393	91,844	191,955	707,459	179,263	103,945	-	23
Bonds, notes, mortgages payable (short-term) to:										
24 Banks.....	418,300	-	11,367	21,461	49,226	213,949	59,115	63,182	-	24
25 Small business investment companies.....	12,493	-	356	896	3,398	4,931	1,754	1,158	-	25
26 Shareholders.....	169,120	-	17,646	21,927	27,973	83,623	11,142	6,809	-	26
27 Others.....	276,265	-	9,321	15,267	31,069	153,038	37,815	29,755	-	27
28 Not stated.....	218,364	-	6,173	13,422	20,714	121,123	36,463	20,469	-	28
29 Other current liabilities.....	269,044	-	12,653	23,713	41,967	135,225	29,974	25,512	-	29
Bonds, notes, mortgages payable (long-term) to:										
30 Banks.....	171,817	-	2,972	10,533	26,631	105,528	10,673	15,480	-	30
31 Small business investment companies.....	11,017	-	797	1,127	1,520	4,787	1,652	1,134	-	31
32 Shareholders.....	243,169	-	15,578	25,110	48,399	118,449	22,783	12,850	-	32
33 Others.....	335,488	-	6,042	18,695	42,311	153,594	59,076	55,770	-	33
34 Not stated.....	229,785	-	7,493	15,029	29,709	137,586	21,181	18,787	-	34
35 Other liabilities.....	339,794	-	15,265	23,721	50,213	162,462	38,356	49,777	-	35
36 Capital stock.....	1,906,750	-	118,990	162,915	327,593	1,016,124	185,000	96,128	-	36
37 Paid-in or capital surplus.....	182,899	-	10,672	14,280	36,311	84,835	21,448	15,353	-	37
38 Surplus reserves.....	51,370	-	723	1,367	9,169	28,072	6,181	5,858	-	38
39 Earned surplus and undivided profits accumulated.....	1,262,392	-	136,500	12,744	99,068	728,369	270,364	188,347	-	39
40 Shareholders' undistributed taxable income.....	211,487	-	21,737	8,968	36,739	145,167	29,121	13,229	-	40
41 Total compiled receipts.....	19,199,731	101,601	984,124	1,518,134	2,996,897	10,176,219	2,234,421	1,188,335	-	41
42 Business receipts.....	18,858,054	92,750	968,809	1,494,491	2,949,114	10,000,826	2,200,429	1,151,635	-	42
Interest on Government obligations (less amortizable bond premium):										
43 Taxable—United States obligations issued—										
44 On or after March 1, 1941.....	1,468	-	3	15	148	609	411	282	-	43
45 Prior to March 1, 1941.....	139	-	-	8	5	95	20	11	-	44
46 Nontaxable.....	3,567	-	44	460	297	1,013	150	1,603	-	45
47 Other interest.....	18,195	139	344	823	1,895	10,130	2,653	2,211	-	46
48 Rents.....	37,155	967	954	2,410	5,554	20,544	2,777	3,949	-	47
49 Royalties.....	1,075	1	106	46	60	526	37	299	-	48
50 Net short-term capital gain reduced by net long-term capital loss.....	1,762	18	81	284	74	853	186	266	-	49
51 Net long-term capital gain reduced by net short-term capital loss.....	82,531	2,861	4,772	3,794	7,105	38,193	9,085	16,721	-	50
52 Net gain, sales other than capital assets.....	84,158	3,821	4,811	9,853	14,800	42,471	5,678	2,724	-	51
53 Dividends.....	3,355	5	30	111	197	1,441	654	917	-	52
Other receipts.....	108,272	1,039	4,170	5,839	17,648	59,518	12,341	7,717	-	53
54 Total compiled receipts.....	18,800,865	106,559	993,712	1,499,723	2,932,345	9,938,349	2,183,816	1,146,361	-	54
55 Cost of sales and operations.....	14,346,693	66,742	613,296	1,028,696	2,131,626	7,808,626	1,758,815	938,892	-	55
56 Compensation of officers.....	880,848	6,249	104,509	118,116	183,556	389,289	57,738	21,391	-	56
57 Rent paid on business property.....	274,605	2,788	34,069	40,190	60,704	111,266	16,928	8,660	-	57
58 Repairs.....	75,521	579	5,200	6,781	12,777	37,882	7,789	4,513	-	58
59 Bad debts.....	41,846	490	2,000	2,764	6,328	22,629	4,800	2,835	-	59
60 Interest paid.....	89,656	815	3,074	6,217	11,658	48,601	12,158	7,133	-	60
61 Taxes paid.....	286,740	1,814	17,431	25,180	46,321	147,445	30,330	18,219	-	61
62 Contributions or gifts.....	6,954	4	218	400	1,119	3,526	959	728	-	62
63 Amortization.....	3,986	36	352	301	763	2,161	273	100	-	63
64 Depreciation.....	295,201	3,508	17,260	26,872	48,730	147,872	32,938	18,001	-	64
65 Depletion.....	7,027	14	147	330	430	3,978	1,098	1,030	-	65
66 Advertising.....	147,528	1,036	10,706	14,013	24,012	73,689	16,801	7,271	-	66
67 Amounts contributed under pension plans.....	23,587	23	539	798	1,402	10,802	4,977	5,046	-	67
68 Amounts contributed under other employee benefit plans.....	34,709	51	1,535	2,857	5,286	17,729	5,217	2,034	-	68
69 Net loss, sales other than capital assets.....	11,856	4,994	2,943	763	671	2,043	276	166	-	69
70 Other deductions.....	2,274,108	17,416	180,433	225,445	396,962	1,110,811	232,699	110,342	-	70
71 Compiled net profit (less net loss) (41 less 54).....	398,866	14,958	19,588	18,411	64,552	237,870	50,605	41,974	-	71
72 Net income (less deficit) (71 less 45).....	395,299	14,958	19,632	17,951	64,255	236,857	50,455	40,371	-	72
Distributions to shareholders:										
73 Cash and assets other than own stock.....	217,717	797	7,856	10,933	20,378	69,867	20,751	25,788	-	73
74 Corporation's own stock.....	1,710	-	1,031	-	82	575	-	22	-	74

¹ Loss or deficit.² Included in the total but not in the detail is \$61,347,000 of nondividend distributions reported on Form 1120-S returns of electing Small Business Corporations.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

***Description of the Sample
and Limitations of
the Data***

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DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

Data presented in this report are based on a systematic stratified sample of unaudited returns and schedules filed for the income year 1959-60, covering accounting periods ended July 1959 through June 1960.

Uniform methods of classifying returns were prescribed for each of the 61 district offices and the International Operations Division in Washington, D. C., to facilitate the administrative processing of returns for collection and audit purposes. A map showing the location of the Internal Revenue Service District offices follows the statistical tables in this section. The sample design was adapted to fit the regular numbering and grouping procedures used by the Service.

Returns of individuals were classified by the presence or absence of business income, size of adjusted gross income, and taxpayment status. Partnerships were classified by size of gross receipts or total income. Returns of corporations were classified by type of return, size of total assets, by taxable and nontaxable status, and by taxpayment status.

An active corporation or partnership, for the purpose of *Statistics of Income*, is one with at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations which were excluded numbered less than three percent of the partnership and corporation returns. In addition, data from returns of organizations exempt from tax, filing return forms in the 990 series, are not included in the corporate statistics.

Form 1120 returns filed by partnerships and sole proprietorships electing to be taxed as corporations under section 1361 of the 1954 Code are excluded from all data. This group numbers 445. Tentative returns and those amended returns not associated with their originals are also excluded.

Sole Proprietorships

The total sample, based on individual returns with business income, consisted of 141,406 returns. This constitutes about 1 percent of the estimated total number of 10,135,293 individual income tax returns with schedules C or F or the taxpayer's own equivalent schedules filed.

Individual returns with business income which showed adjusted gross income of \$150,000 or more were selected at a one-to-one ratio. Various sampling ratios were prescribed for the other returns included in the sample.

Adjustments were made principally to exclude: (1) schedules C or F filed by partners for the sole

purpose of reporting self-employment income; (2) schedules C or F in which *Statistics of Income* business activity definitions were not met; (3) nonbusiness returns included in the business sample; and (4) also excluded from the sole proprietorship data are returns of fiduciaries reporting trade or business income on Form 1041.

Statistics of Income—1958, Fiduciary, Gift, and Estate Tax Returns includes information on some 26,000 returns of trusts and estates with gross profit (less loss) of \$352,000,000 from trade or business.

These adjustments reduced to 9,142,359 the number of sole proprietorships shown in this publication. Table M shows the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates.

Table M.—SOLE PROPRIETORSHIPS: NUMBER OF FORMS 1040 FILED WITH SCHEDULES C AND F ATTACHED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATE, BY SAMPLE STRATUM, 1959-60

Sample stratum ¹	Number of returns				Sampling rate	
	Filed ¹	In sample			Pre-scribed	Achieved
		Total	Business	Non-business		
	(1)	(2)	(3)	(4)	(5)	(6)
Form 1040, total.....	42,018,527	344,604	141,406	203,198	-	-
Adjusted gross income:						
Under \$10,000:						
Nonbusiness.....	28,136,501	84,427	527	83,900	1/333	1/333
Schedule C.....	8,793,183	69,744	68,837	907	1/125	1/126
Schedule F.....						
\$10,000 under \$50,000:						
Nonbusiness.....	3,261,309	95,300	1,111	94,189	1/33	1/34
Schedules C and F.....	1,330,444	38,672	37,337	1,335	1/33	1/34
\$50,000 under \$150,000:						
Nonbusiness.....	51,082	14,714	431	14,283	10/33	10/35
Schedules C and F.....	55,347	28,028	26,425	1,603	1/2	1/2
\$150,000 and over:						
Nonbusiness.....	5,031	5,031	158	4,873	1/1	1/1
Schedules C and F.....	5,319	5,319	5,298	21	1/1	1/1
Prior year delinquent, adjusted gross income:						
Under \$50,000.....	380,125	3,183	1,213	1,970	1/125	1/119
\$50,000 and over.....	186	186	69	117	1/1	1/1

¹Includes returns with business schedules filed by partners reporting their self-employment income.

Partnerships

About one million partnership returns were filed for income year 1959-60. This estimate is based on the number of returns filed during calendar year 1960 and allows for delinquent filing of partnership returns. An adjustment for duplicate partnership returns, sometimes filed by more than one partner, reduced the total number to 961,247. Included in this number filed are inactive partnership returns from which no data were tabulated. The number of returns in the sample was 76,528.

The returns in the sample were stratified into "small," "medium," and "large" classes, based on the amount of business receipts or total income. After the sample was received in the Statistics Division, the "large" group was subdivided into two parts on the basis of business receipts or

total income: (a) \$500,000 under \$5,000,000, and (b) \$5,000,000 or more. For control purposes, partnerships in the "\$5,000,000 or more" stratum were identified by name.

The number of returns filed, the number of partnership returns in the sample, and the sampling rate in each stratum are shown in table N.

Table N.—PARTNERSHIPS: NUMBER OF FORMS 1065 FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATE, BY SAMPLE STRATUM, 1959-60

Sample stratum ¹	Number of returns		Sampling rate	
	Filed ¹	In sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total.....	961,247	76,528	-	-
Business receipts, or income:				
Under \$200,000.....	890,838	45,052	1/20	1/19.77
\$200,000 under \$500,000.....	48,083	9,150	1/5	1/5.25
\$500,000 under \$5,000,000.....	21,476	21,476	1/1	1/1
\$5,000,000 or more.....	850	850	1/1	1/1

¹Adjusted for duplicate returns and includes inactive partnership returns.

Corporations

The sample reflects the activities of the total number of domestic and resident foreign corporations filing returns with accounting periods ended July 1959 through June 1960. The total number of returns filed was estimated to be 1,119,700. The number of returns used in the sample was 162,953.

The sample was drawn to represent the total number of returns for the included accounting periods, regardless of when filed. Prior year delinquent returns were included for the purpose of estimating data for returns filed too late to be included. It was felt that the characteristics of returns due but not yet received for the income year 1959-60 could best be represented by sampling the 40,000 previous year delinquent returns which were received during the current year filing period. The total number of returns included about 46,000 returns filed by inactive corporations, although no data were tabulated from them.

Both domestic and foreign corporations must file returns, unless expressly exempt from taxation as charitable and other civic and business associations under section 501 of the Code. By law, a corporation in existence at any time during the year is required to file a return regardless of the size of its income. The term corporation includes associations, joint stock companies, and insurance companies.

A return was due on or before the 15th day of the third month following the close of the income year. About one-half of all corporations use a noncalendar year accounting period. The filing date for returns with the earliest accounting period covered by this report was on or before October 15, 1959. Returns were due for corporations with the most recent accounting period covered on or before September 15, 1960. However, many corporations are granted extensions of time in which to file, so that the last included returns for the income year were not filed until early 1961.

A return is filed in the Internal Revenue District in which the corporation's principal place of business or principal office is located. The return presents information for all units of the

corporation's activities, even though its operations may extend over several States. Therefore, any geographical classification of corporation return data can only indicate where the return was filed and not the place of origin of the income or tax liability.

For 1958-59, stratification by size had been accomplished on the basis of volume of business, that is, by size of gross sales, gross receipts, or total income. The changeover to asset-size stratification resulted in the inclusion in the current year sample of about 16,000 returns filed during 1959 which were stratified according to volume of business. These returns were for the most part returns with accounting periods ended July through November 1959 and accounted for 10 percent of the sample. These returns were allocated to asset-size sample classes based on size of gross sales, gross receipts, or total income. It was felt that this allocation would have coincided with an allocation by size of total assets for a significant number of these returns in most industries. Returns filed during 1960 and 1961 were stratified by asset size and accounted for about 90 percent of the approximately 163,000 sample returns.

The sample rates for each sample class were determined so as to achieve approximate optimum allocation of the sample with respect to total assets reported. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices to facilitate the administrative processing of returns for collection and audit purposes. Uniform methods of grouping returns by type of return and by size of total assets were prescribed for each office.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account number endings. For sampling purposes, these groups were combined into sample classes which can be identified as follows:

Forms 1120, 1120-L, and 1120-M

Sample class A.—Returns with net income or deficit of \$1,000,000 or more, or total assets of \$10,000,000 or more.

Sample class B.—All of the following special types of returns which were not included in sample class A: consolidated returns, returns with personal holding company schedules attached, life and mutual insurance company returns, and returns with overpayment of tax. In addition, other returns with net income or deficit under \$1,000,000 and total assets of \$1,000,000 under \$10,000,000.

Sample class C.—Returns, other than the special return types described under sample class B, with total assets of \$100,000 under \$1,000,000 in the case of current year returns, and with total assets either under \$1,000,000 or not reported in the case of prior year delinquent returns.

Sample class D.—Current year returns, other than the special return types described under sample class B, with total reported assets greater than zero but less than \$100,000.

Sample classes E and F.—Current year returns, other than the special return types described under sample class B, which showed assets zero or not reported. After sampling in accordance with prescribed sampling rates, returns were separated into class E (active corporation returns) and class F (inactive corporation returns). In order to provide estimates of assets for returns of active corporations whose assets were not reported, returns in sample class E were then given special treatment.

Form 1120-S

Sample class G.—Returns with net income or deficit of \$1,000,000 or more or total assets of \$10,000,000 or more.

Sample class H.—Current year returns with net income or deficit under \$1,000,000 and total assets of \$1,000,000 under \$10,000,000, and all prior year delinquent returns not included in sample class G.

Sample class I.—Current year returns with total assets either under \$1,000,000 or not reported.

For each of these classes, the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates are given in table O.

Table O.—CORPORATIONS: AGGREGATE NUMBER OF FORMS 1120, 1120-L, 1120-M, AND 1120-S FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATE, BY SAMPLE CLASS, 1959-60.

Sample class ¹	Number of returns ²		Sampling rate	
	Filed	In sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total.....	1,119,700	162,953	-	-
Forms 1120, 1120-L, 1120-M:				
Sample class A.....	11,054	11,054	1/1	1/1.00
Sample class B.....	75,961	75,961	1/1	1/1.00
Sample class C.....	367,788	36,898	1/10	1/9.94
Sample class D.....	546,032	26,028	1/20	1/20.98
Sample class E.....	32,702	1,806	1/5	(³)
Sample class F.....	14,734	2,830	1/5	1/5.21
Form 1120-S:				
Sample class G.....	8	8	1/1	1/1.00
Sample class H.....	1,736	1,736	1/1	1/1.00
Sample class I.....	69,685	6,632	1/10	1/10.51

¹Size of total assets was the predominant criterion of size. However, there are included in the above stratum about 122,000 returns filed, represented by 16,000 sampled returns, which were allocated to sample classes on the basis of gross sales, gross receipts, or total income. See text description of sample selection.

²Includes returns of inactive corporations.

³See text description of sample classes E and F.

METHOD OF ESTIMATION

The total number of returns with business schedules C and F filed, partnership returns, and corporation returns filed was determined from counts made in each of the district offices and submitted to the Statistics Division.

The adequacy of response by sampling stratum or class was reviewed by applying the prescribed sample ratio to the number of returns filed and comparing this expected sample size with the number of sample returns actually received. When receipts of returns appeared to be inadequate, district offices were requested to transmit additional returns. Estimates for all returns were determined by multiplying the sample data totals by weights obtained by dividing the total number of returns filed in a sampling stratum or class by the number of sample returns received in that stratum or class, and then summarizing the data for all classes.

LIMITATIONS OF THE DATA

Sampling Variability

Presented in tables P, Q, and R are the relative sampling variability of the estimated number of sole proprietorships, active partnerships, and active corporation returns. For the industrial groups shown, the tables indicate the range in percent within which 95 out of 100 similarly derived estimates would fall. Data have been deleted from the tables where the sampling variability was judged to be excessive. Where such a deletion was made, the tables have been appropriately footnoted.

Tables T and U depict the relative sampling variability for selected frequency estimates for the three types of business organizations. Tables S and V arrange the frequency estimates for the number of businesses and selected data items by the size of the relative sampling variability. In addition, table S allows a comparison of the improvement since 1958-59 in the precision of the estimates for the number of business organizations.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, in the district offices before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with obvious errors were edited and properly transcribed. Mechanical transcribing was verified by the process of repeat punching, and, prior to tabulating, numerous tests for consistency were applied by the electronic computer to assure that the proper balance and relationship between return items and statistical codes was maintained.

An extensive system of sample management and control was used to insure the selection of the prescribed sample and prevent inaccuracies in estimating the number of returns filed. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file containing a historical record of tax return information for very large taxpayers provided a further check on the completeness of the sample.

However, the controls maintained for the selection of the sample returns and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

Table P.—SOLE PROPRIETORSHIPS: SAMPLING VARIABILITY IN ESTIMATED NUMBER OF SOLE PROPRIETORSHIPS, BY INDUSTRIAL GROUP, 1959-60

Industrial group	Number of businesses	Relative sampling variability at 95 percent level (Percent)	Industrial group	Number of businesses	Relative sampling variability at 95 percent level (Percent)
All industrial groups.....	9,142,359	0.29	Wholesale and retail trade—Continued		
Agriculture, forestry, and fisheries, total.....	3,505,090	.96	Retail trade—Continued		
Farms.....	3,386,880	.98	Furniture, home furnishings, and equipment.....	75,661	7.77
Agricultural services, hunting and trapping forestry, and fisheries.....	118,210	6.28	Automotive dealers.....	56,139	8.86
Mining, total.....	33,691	10.71	Gasoline service stations.....	202,217	4.88
Crude petroleum and natural gas.....	26,119	11.75	Eating and drinking places.....	299,707	3.99
Other mining, and quarrying.....	7,572	25.09	Building materials.....	29,609	12.34
Construction, total.....	646,316	2.64	Hardware and farm equipment.....	38,857	10.87
General contractors.....	103,983	6.52	Antique stores and secondhand stores.....	23,324	14.54
Special trade contractors.....	506,942	3.03	Drug stores and proprietary stores.....	33,476	10.18
Contractors not allocable.....	35,391	11.71	Liquor stores.....	27,972	13.27
Manufacturing, total.....	186,901	4.84	News dealers and newsstands; cigar stores and stands.....	13,775	19.12
Food and kindred products, including beverages.....	23,283	13.89	Florists.....	20,863	15.35
Textile mill products.....	2,051	44.32	Jewelry stores.....	21,192	14.82
Apparel and other finished products made from fabrics and similar materials.....	8,243	22.65	Other retail stores.....	178,456	5.14
Lumber and wood products, except furniture.....	44,600	10.28	Wholesale and retail trade not allocable.....	158,720	5.34
Furniture and fixtures.....	10,536	20.92	Finance, insurance, and real estate, total.....	445,995	3.06
Printing, publishing, and allied industries.....	27,980	12.64	Credit agencies other than banks.....	6,032	24.92
Chemicals and allied products.....	4,614	31.30	Security and commodity brokers, dealers, exchanges, and services.....	13,424	17.92
Leather and leather products.....	1,075	60.28	Insurance agents, brokers, and services.....	153,150	5.28
Stone, clay, and glass products.....	6,604	25.59	Real estate, total.....	230,800	4.33
Primary metal industries.....	3,174	34.59	Real estate operators (except developers) and lessors.....	99,806	6.79
Fabricated metal products, except machinery and transportation equipment.....	6,223	25.34	Agents, brokers, and managers.....	118,569	5.96
Machinery, except electrical and transportation equipment.....	15,174	16.48	Other real estate.....	12,425	18.29
Electrical machinery, equipment, and supplies.....	2,839	37.09	Other finance, insurance, and real estate.....	45,599	9.61
Transportation equipment.....	3,914	33.04	Services, total.....	1,979,695	1.36
Other manufacturing industries.....	26,591	12.86	Hotels, rooming houses, camps, and other lodging places.....	134,803	5.95
Transportation, communication, and sanitary services, total.....	283,553	4.10	Personal services, total.....	445,496	3.25
Motor freight transportation and warehousing.....	201,626	4.87	Laundries, laundry services, and cleaning and dyeing plants.....	77,887	7.97
Other transportation.....	67,295	8.57	Photographic studios, including commercial photography.....	22,929	14.17
Communication and water supply and other sanitary services.....	14,632	17.93	Beauty and barber shops, including schools.....	259,474	4.31
Wholesale and retail trade, total.....	2,009,785	1.38	Funeral service and crematories.....	14,395	15.95
Wholesale trade, total.....	269,063	3.96	Other personal services.....	70,811	8.45
Groceries and related products.....	41,405	10.30	Business services, total.....	217,192	4.50
Electrical goods.....	4,071	34.29	Advertising.....	19,636	15.07
Hardware, and plumbing and heating equipment and supplies.....	3,565	33.04	Other business services.....	197,556	4.72
Dry goods and apparel.....	10,431	19.96	Automobile repair, services, and garages, total.....	110,829	6.63
Drugs, chemicals, and allied products.....	5,429	30.19	Automobile parking.....	5,623	29.77
Machinery, equipment, and supplies.....	9,978	20.46	Automobile repair shops.....	95,868	7.14
Motor vehicles and automotive equipment.....	11,480	20.71	Automobile rentals and automobile services, except repair..	9,338	22.41
Farm products—raw materials.....	15,388	16.73	Other repair services.....	161,640	5.58
Other wholesalers.....	167,316	5.01	Motion picture production, distribution, and service industries	3,459	36.95
Retail trade, total.....	1,582,002	1.61	Motion picture theaters.....	3,749	34.78
Food, total.....	329,550	3.80	Amusement and recreation services, except motion pictures....	95,883	7.03
Grocery stores.....	266,298	4.24	Medical and other health services, total.....	405,673	2.87
Retail bakeries.....	13,717	18.74	Offices of physicians and surgeons.....	145,268	3.97
Other food stores.....	49,535	9.93	Offices of dentists and dental surgeons.....	85,568	5.99
General merchandise.....	159,021	5.45	Other medical and health services.....	174,837	5.09
Apparel and accessories.....	72,183	7.89	Legal services.....	123,896	5.16
			Educational services.....	59,626	8.96
			Engineering and architectural services.....	45,022	9.01
			Accounting, auditing, and bookkeeping services.....	87,290	6.93
			Other services.....	85,137	6.90
			Nature of business not allocable.....	50,333	9.99

Table Q.—ACTIVE PARTNERSHIPS: SAMPLING VARIABILITY IN ESTIMATED NUMBER OF ACTIVE PARTNERSHIPS, BY INDUSTRIAL GROUP, 1959-60

Industrial group	Number of partnerships	Relative sampling variability at 95 percent level (Percent)	Industrial group	Number of partnerships	Relative sampling variability at 95 percent level (Percent)
All industrial groups.....	949,396	0.10	Wholesale and retail trade—Continued		
Agriculture, forestry, and fisheries, total.....	141,715	2.10	Retail trade—Continued		
Farms.....	131,530	2.20	Furniture, home furnishings and equipment.....	14,413	6.83
Agricultural services, hunting and trapping, forestry, and fisheries.....	10,185	8.28	Automotive dealers.....	16,759	5.70
Mining, total.....	13,301	7.23	Gasoline service stations.....	31,256	4.74
Crude petroleum and natural gas.....	8,449	9.13	Eating and drinking places.....	49,191	3.76
Other mining, and quarrying.....	4,852	11.97	Building materials.....	5,553	10.52
Construction, total.....	67,130	3.09	Hardware and farm equipment.....	11,819	7.45
General contractors.....	19,508	5.64	Antique stores and secondhand stores.....	2,120	18.62
Special trade contractors.....	41,211	4.05	Drug stores and proprietary stores.....	9,311	8.43
Contractors not allocable.....	6,411	10.50	Liquor stores.....	5,414	11.21
Manufacturing, total.....	47,869	3.58	News dealers and newsstands; cigar stores and stands.....	616	34.42
Food and kindred products, including beverages.....	6,800	9.16	Florists.....	3,030	15.61
Textile mill products.....	626	28.43	Jewelry stores.....	3,125	15.14
Apparel and other finished products made from fabrics and similar materials.....	3,305	12.74	Other retail stores.....	21,639	5.64
Lumber and wood products, except furniture.....	9,456	8.42	Wholesale and retail trade not allocable.....	12,196	7.04
Furniture and fixtures.....	1,411	21.69	Finance, insurance, and real estate, total.....	185,173	1.78
Printing, publishing, and allied industries.....	6,639	10.27	Credit agencies other than banks.....	2,960	15.71
Chemicals and allied products.....	911	25.58	Security and commodity brokers, dealers, exchanges, and services.....	4,834	11.32
Leather and leather products.....	325	39.38	Insurance agents, brokers, and service.....	13,090	7.43
Stone, clay, and glass products.....	1,952	18.24	Real estate.....	141,198	2.11
Primary metal industries.....	895	26.37	Other finance, insurance, and real estate.....	23,091	5.60
Fabricated metal products, except machinery and transportation equipment.....	3,562	13.53	Services, total.....	160,498	1.93
Machinery, except electrical and transportation equipment.....	4,897	11.66	Hotels, rooming houses, camps, and other lodging places.....	15,085	6.93
Electrical machinery, equipment and supplies.....	614	31.76	Personal services, total.....	33,490	4.61
Transportation equipment.....	776	29.25	Laundries, laundry services, and cleaning and dyeing plants.....	13,614	7.29
Other manufacturing industries.....	5,700	10.79	Photographic studios, including commercial photography.....	1,451	22.47
Transportation, communication, and sanitary services, total.....	17,623	6.32	Beauty and barber shops, including schools.....	11,489	8.03
Motor freight transportation and warehousing.....	11,981	7.67	Funeral service and crematories.....	4,167	13.14
Other transportation.....	3,508	14.28	Other personal services.....	2,769	16.40
Communication and water supply and other sanitary services.....	2,134	18.51	Business services, total.....	15,944	6.69
Wholesale and retail trade, total.....	303,822	1.24	Advertising.....	1,345	20.07
Wholesale trade, total.....	50,456	3.31	Other business services.....	14,599	7.03
Electrical goods.....	1,228	21.58	Automotive repair, services, and garages.....	18,460	6.25
Hardware, and plumbing and heating equipment and supplies.....	1,061	22.62	Other repair services.....	10,612	8.33
Dry goods and apparel.....	3,243	13.20	Motion picture production, distribution, and service industries.....	558	34.77
Drugs, chemicals, and allied products.....	578	30.62	Motion picture theaters.....	1,801	20.04
Machinery, equipment, and supplies.....	2,635	14.80	Amusement and recreation services, except motion pictures.....	10,161	8.44
Motor vehicles and automotive equipment.....	2,166	16.67	Medical and other health services, total.....	17,322	6.30
Farm products—raw materials.....	4,217	11.10	Offices of physicians and surgeons.....	8,172	9.24
Other wholesalers.....	35,328	4.01	Offices of dentists and dental surgeons.....	1,046	26.39
Retail trade, total.....	241,170	1.47	Other medical and health services.....	8,104	9.21
Food, total.....	40,261	3.96	Legal services.....	20,123	5.86
General merchandise.....	11,416	7.70	Educational services.....	983	27.26
Apparel and accessories.....	15,247	6.71	Engineering and architectural services.....	6,511	10.23
			Accounting, auditing, and bookkeeping services.....	8,193	9.30
			Other services.....	1,255	24.22
			Nature of business not allocable.....	12,265	7.72

Table R.—ACTIVE CORPORATION RETURNS, AND SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: SAMPLING VARIABILITY IN ESTIMATED NUMBER OF RETURNS, BY INDUSTRIAL GROUP, 1959-60

Industrial group	Active corporation returns		Small business corporation returns, Form 1120-S	
	Number ¹	Relative sampling variability at 95 percent level (Percent)	Number	Relative sampling variability at 95 percent level (Percent)
	(1)	(2)	(3)	(4)
All industrial groups.....	1,074,120	0.13	71,140	0.19
Agriculture, forestry, and fisheries, total.....	15,603	6.12	1,485	15.65
Mining, total.....	12,920	6.41	832	21.20
Metal mining.....	1,099	22.96	13	(²)
Bituminous coal and lignite mining.....	1,961	17.29	141	51.80
Crude petroleum and natural gas.....	6,673	8.95	434	29.55
Mining and quarrying of nonmetallic minerals, and anthracite mining.....	3,187	12.40	244	39.00
Construction, total.....	66,260	2.91	6,137	7.51
General building contractors.....	19,207	5.49	1,696	14.93
General contractors other than building.....	10,219	7.03	598	25.04
Special trade contractors.....	34,816	4.13	3,778	9.69
Contractors not allocable.....	2,018	19.47	(²)	(²)
Manufacturing, total.....	156,297	1.67	11,849	5.14
Beverage industries.....	2,941	11.93	242	38.25
Food and kindred products.....	15,530	5.40	983	19.11
Tobacco manufacturers.....	204	37.21	11	(²)
Textile mill products.....	5,706	8.60	379	31.94
Apparel and other finished products made from fabrics and similar materials.....	16,287	5.81	1,805	14.22
Lumber and wood products, except furniture.....	7,963	7.83	620	24.04
Furniture and fixtures.....	5,832	9.45	475	28.12
Paper and allied products.....	3,236	11.12	238	38.87
Printing, publishing, and allied industries.....	18,706	5.57	1,699	14.71
Chemicals and allied products.....	8,226	7.93	455	28.48
Petroleum refining and related industries.....	828	21.08	23	(²)
Rubber and miscellaneous plastics products.....	3,932	11.51	258	37.98
Leather and leather products.....	2,711	12.48	324	34.16
Stone, clay, and glass products.....	6,884	8.03	520	26.74
Primary metal industries.....	3,655	10.00	210	42.03
Fabricated metal products, including ordnance, except machinery and transportation equipment.....	14,690	5.68	1,092	18.52
Machinery, except electrical and transportation equipment.....	16,275	5.57	917	20.07
Electrical machinery, equipment, and supplies.....	6,593	8.43	421	30.42
Transportation equipment, except motor vehicles.....	2,076	15.10	136	51.88
Motor vehicles and motor vehicle equipment.....	1,292	18.88	45	90.91
Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	2,730	13.72	178	45.71
Other manufacturing industries.....	10,000	7.45	818	21.52
Transportation, communication, electric, gas, and sanitary services, total.....	43,195	3.68	2,510	11.99
Transportation.....	32,454	4.30	1,863	13.98
Communication.....	5,894	10.06	378	31.25
Electric and gas companies and systems.....	1,112	16.47	55	83.33
Water supply and other sanitary services.....	3,735	13.21	214	42.25
Wholesale and retail trade, total.....	334,717	1.09	31,616	2.57
Wholesale trade, total.....	109,648	2.08	9,182	5.92
Groceries and related products.....	12,870	6.30	1,274	16.89
Electrical goods, hardware, and plumbing and heating equipment and supplies.....	11,613	6.47	1,010	18.81
Other wholesalers.....	85,165	2.40	6,898	6.96
Retail trade, total.....	199,624	1.55	20,310	3.63
Food.....	14,009	6.49	1,367	16.27
General merchandise.....	13,153	6.52	1,100	18.27
Apparel and accessories.....	24,138	4.93	2,475	12.08
Furniture, home furnishings, and equipment.....	20,099	5.36	2,295	12.50
Automotive dealers.....	30,045	4.05	2,959	10.78
Gasoline service stations.....	5,636	10.63	621	24.67
Eating and drinking places.....	28,826	4.81	2,450	12.18
Building materials.....	21,485	5.00	1,148	17.90
Hardware and farm equipment.....	42,233	3.76	1,180	17.97
Other retail stores.....	25,445	4.85	4,715	8.72
Wholesale and retail trade not allocable.....	25,445	4.85	2,124	13.02
Finance, insurance, and real estate, total.....	318,592	1.13	7,480	6.69
Banking.....	15,182	2.59	99	60.00
Credit agencies other than banks.....	45,505	3.30	617	24.59
Holding and other investment companies.....	10,350	7.10	13	(²)
Security and commodity brokers, dealers, exchanges, and services.....	2,848	13.96	109	58.33
Insurance carriers.....	3,904	5.46	34	(²)
Insurance agents, brokers, and service.....	15,931	6.45	1,504	15.74
Real estate.....	224,872	1.47	5,104	8.24
Services, total.....	110,005	2.30	8,652	6.17
Hotels, rooming houses, camps and other lodging places.....	11,890	7.01	910	19.96
Personal services.....	20,109	5.66	2,183	12.87
Business services.....	29,122	4.74	1,978	13.57
Automobile repair, services, and garages, and other repair services.....	17,463	6.16	1,352	16.81
Motion pictures.....	6,712	9.60	444	28.89
Amusement and recreation services, except motion pictures.....	11,890	7.36	930	19.85
Other services.....	12,819	7.27	855	20.90
Nature of business not allocable.....	16,531	6.89	579	25.13

¹Each estimate includes Form 1120-S returns of electing small business corporations taxed through shareholders.²No reliable estimate of the sampling variability can be obtained from the sample.

Table S.—SOLE PROPRIETORSHIPS, ACTIVE PARTNERSHIPS, ACTIVE CORPORATIONS, AND SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: SAMPLING VARIABILITY IN ESTIMATED NUMBER OF BUSINESSES, BY SIZE OF VARIABILITY PERCENTAGE, 1959-60 AND 1958-59

Size of relative sampling variability percentage	1959-60			1958-59		
	Number of estimates	Percent	Cumulative percent	Number of estimates	Percent	Cumulative percent
	(1)	(2)	(3)	(4)	(5)	(6)
SOLE PROPRIETORSHIPS						
Total number of estimates.....	101	100.0	-	105	100.0	-
Less than 10 percent.....	34	53.4	53.4	33	31.5	31.5
10 percent under 25 percent.....	32	31.7	85.1	40	38.1	69.6
25 percent under 50 percent.....	14	13.9	99.0	20	19.0	88.6
50 percent and over.....	1	1.0	100.0	12	11.4	100.0
ACTIVE PARTNERSHIPS						
Total number of estimates.....	91	100.0	-	90	100.0	-
Less than 10 percent.....	49	53.8	53.8	15	16.7	16.7
10 percent under 25 percent.....	31	34.1	87.9	42	46.6	63.3
25 percent under 50 percent.....	11	12.1	100.0	23	25.6	88.9
50 percent and over.....	-	-	-	10	11.1	100.0
ACTIVE CORPORATION RETURNS						
Total number of estimates.....	81	100.0	-	80	100.0	-
Less than 10 percent.....	59	72.9	72.9	61	76.3	76.3
10 percent under 25 percent.....	21	25.9	98.8	18	22.5	98.8
25 percent under 50 percent.....	1	1.2	100.0	1	1.2	100.0
50 percent and over.....	-	-	-	-	-	-
SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S						
Total number of estimates.....	81	100.0	-	79	100.0	-
Less than 10 percent.....	12	14.8	14.8	10	12.7	12.7
10 percent under 25 percent.....	35	43.2	58.0	25	31.6	44.3
25 percent under 50 percent.....	20	24.7	82.7	28	35.4	79.7
50 percent and over.....	14	17.3	100.0	16	20.3	100.0

Table T.—SOLE PROPRIETORSHIPS AND ACTIVE PARTNERSHIPS: SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, 1959-60

Industrial division	Total		Business receipts		Depreciation		Depletion		Amortization		Payments to partners	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SOLE PROPRIETORSHIPS												
All industrial divisions.....	9,142,359	0.29	9,010,938	0.30	6,650,688	0.53	29,546	11.61	58,662	8.79		
Agriculture, forestry, and fisheries.....	3,505,090	.96	3,431,367	.97	2,726,273	1.14	5,553	32.58	24,644	13.93		
Mining.....	33,691	10.71	30,859	10.92	26,684	11.82	13,731	14.97	50	(1)		
Construction.....	646,316	2.64	642,576	2.65	419,019	3.28	1,115	64.13	3,686	38.33		
Manufacturing.....	186,901	4.84	182,316	4.90	146,424	5.41	696	75.43	2,008	46.36		
Transportation, communication and sanitary services.....	283,553	4.10	280,892	4.11	220,553	4.65	126	(1)	917	72.85	Not applicable	
Wholesale and retail trade, total.....	2,009,785	1.38	1,999,247	1.39	1,462,544	1.66	4,267	32.32	12,406	18.61		
Wholesale trade.....	269,063	3.96	266,813	3.99	185,522	4.73	807	72.12	1,685	48.90		
Retail trade.....	1,582,002	1.61	1,574,662	1.61	1,161,170	1.91	2,857	40.60	9,657	21.20		
Wholesale and retail trade not allocable....	158,720	5.34	157,772	5.36	115,851	6.18	602	77.41	1,064	64.10		
Finance, insurance, and real estate.....	446,995	3.06	437,467	3.09	300,196	3.73	1,767	45.50	3,185	34.47		
Services.....	1,979,695	1.36	1,960,237	1.37	1,323,630	1.68	2,159	42.29	11,764	19.07		
Nature of business not allocable.....	50,333	9.99	45,971	10.36	25,366	14.16	132	(1)	2	(1)		
ACTIVE PARTNERSHIP RETURNS												
All industrial divisions.....	949,396	.10	914,301	.20	765,426	.44	12,834	7.29			119,931	2.19
Agriculture, forestry, and fisheries.....	141,715	2.10	135,488	2.15	112,570	2.40	824	29.61			7,066	9.93
Mining.....	13,301	7.23	12,315	7.46	10,313	8.15	5,798	10.85			1,832	19.05
Construction.....	67,130	3.09	66,334	3.10	53,536	3.46	392	38.78			10,821	7.81
Manufacturing.....	47,869	3.58	47,025	3.61	41,882	3.81	280	40.36			9,227	7.85
Transportation, communication and sanitary services.....	17,623	6.32	17,302	6.37	15,729	6.69	377	44.56	Not applicable		2,647	16.06
Wholesale and retail trade, total.....	303,822	1.24	302,079	1.24	256,633	1.38	1,241	22.72			55,768	3.23
Wholesale trade.....	50,456	3.31	49,881	3.32	39,229	3.66	262	43.51			9,255	7.27
Retail trade.....	241,170	1.47	240,061	1.47	206,734	1.61	926	27.21			44,059	3.74
Wholesale and retail trade not allocable....	12,196	7.04	12,137	7.04	10,670	7.41	53	(1)			2,454	14.91
Finance, insurance, and real estate.....	185,173	1.78	165,057	1.91	136,853	2.14	3,190	15.08			9,359	8.60
Services.....	160,498	1.93	158,430	1.95	131,742	2.17	535	36.26			22,382	5.57
Nature of business not allocable.....	12,265	7.72	10,270	8.44	6,168	10.89	199	61.31			828	29.83

¹No reliable estimate of the sampling variability can be obtained from the sample.

Table U.—ACTIVE CORPORATION RETURNS, AND SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, 1959-60

Industrial division	Total returns		Number of returns with—					
			Business receipts		Net long-term capital gain reduced by net short-term capital loss		Amortization	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ACTIVE CORPORATION RETURNS								
All industrial divisions.....	1,074,120	0.13	817,757	0.44	120,229	1.75	161,845	1.73
Agriculture, forestry, and fisheries.....	15,603	6.12	14,889	6.29	3,003	12.45	2,568	14.72
Mining.....	12,919	6.41	11,218	6.79	2,902	11.65	2,361	14.74
Construction.....	66,260	2.91	62,215	2.99	7,770	7.43	11,115	7.21
Manufacturing.....	156,297	1.67	152,165	1.69	25,185	3.47	22,658	4.60
Transportation, communication, electric, gas, and sanitary services.....	43,195	3.68	41,616	3.76	6,440	8.03	6,266	9.30
Wholesale and retail trade.....	334,717	1.09	327,976	1.11	32,199	3.46	47,137	3.43
Wholesale trade.....	109,648	2.08	106,536	2.11	12,708	5.24	16,035	5.79
Retail trade.....	199,624	1.55	196,787	1.57	17,145	4.98	27,440	4.61
Wholesale and retail trade not allocable.....	25,445	4.85	24,653	4.91	2,346	13.04	3,663	12.86
Finance, insurance, and real estate.....	318,592	1.13	100,590	2.15	32,801	3.61	49,316	3.33
Services.....	110,005	2.30	101,345	2.42	9,443	7.36	18,719	5.75
Nature of business not allocable.....	16,531	6.89	5,743	11.79	485	39.38	1,705	20.41
SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S								
All industrial divisions.....	71,140	0.19	65,395	0.69	7,270	6.73	13,927	4.65
Agriculture, forestry, and fisheries.....	1,485	15.65	1,391	16.25	298	34.90	324	33.95
Mining.....	832	21.20	747	22.22	177	45.20	157	47.77
Construction.....	6,137	7.51	5,921	7.60	627	24.24	1,366	16.40
Manufacturing.....	11,899	5.14	11,631	5.18	1,419	15.86	1,952	13.63
Transportation, communication, electric, gas, and sanitary services.....	2,510	11.99	2,459	12.12	437	28.83	629	24.32
Wholesale and retail trade.....	31,616	2.57	31,245	2.59	2,924	10.88	5,725	7.74
Wholesale trade.....	9,182	5.92	9,024	5.97	972	19.03	1,805	14.13
Retail trade.....	20,310	3.63	20,104	3.65	1,731	14.33	3,489	10.09
Wholesale and retail trade not allocable.....	2,124	13.02	2,117	13.08	221	40.72	431	29.23
Finance, insurance, and real estate.....	7,480	6.69	3,147	10.68	813	21.28	1,844	14.05
Services.....	8,652	6.17	8,449	6.25	555	25.77	1,825	14.08
Nature of business not allocable.....	579	25.13	405	30.37	21	(1)	106	59.43
Number of returns with—Continued								
Industrial division			Depreciation		Amounts contributed under pension plans		Amounts contributed under other employee benefit plans	
			Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(9)	(10)	(11)	(12)	(13)	(14)		
ACTIVE CORPORATION RETURNS								
All industrial divisions.....	876,996	0.38	67,174	2.03	154,720	1.53		
Agriculture, forestry, and fisheries.....	13,918	6.39	314	29.62	982	21.79		
Mining.....	10,647	6.75	722	15.93	1,734	13.55		
Construction.....	55,507	3.11	4,688	9.26	15,465	5.60		
Manufacturing.....	143,245	1.72	20,494	3.34	44,144	2.83		
Transportation, communication, electric, gas, and sanitary services.....	38,670	3.83	4,035	9.24	9,095	7.18		
Wholesale and retail trade.....	293,423	1.18	19,740	4.21	52,976	2.78		
Wholesale trade.....	90,180	2.23	9,619	5.47	17,705	4.57		
Retail trade.....	183,282	1.62	8,716	7.03	32,187	3.73		
Wholesale and retail trade not allocable.....	19,962	5.28	1,406	15.22	3,084	11.74		
Finance, insurance, and real estate.....	226,505	1.39	13,050	3.82	17,061	4.23		
Services.....	91,050	2.50	4,043	10.46	13,104	6.33		
Nature of business not allocable.....	4,031	13.37	88	70.45	159	66.67		
SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S								
All industrial divisions.....	63,610	0.80	2,741	11.20	14,295	4.54		
Agriculture, forestry, and fisheries.....	1,349	16.46	11	(2)	119	55.46		
Mining.....	756	22.09	-	-	83	63.86		
Construction.....	5,714	7.75	416	29.33	1,905	13.75		
Manufacturing.....	11,167	5.30	841	20.57	3,666	9.77		
Transportation, communication, electric, gas, and sanitary services.....	2,374	12.34	188	44.15	786	21.63		
Wholesale and retail trade.....	29,522	2.72	906	19.43	5,762	7.62		
Wholesale trade.....	8,319	6.25	445	27.42	1,817	13.87		
Retail trade.....	19,311	3.75	394	29.95	3,536	9.93		
Wholesale and retail trade not allocable.....	1,892	13.85	67	73.13	410	30.00		
Finance, insurance, and real estate.....	4,577	8.74	87	65.52	453	28.26		
Services.....	7,853	6.52	282	36.17	1,490	15.64		
Nature of business not allocable.....	298	35.57	11	(2)	32	(2)		

¹Each estimate includes small business corporations electing to file Form 1120-S returns.²No reliable estimate of the sampling variability can be obtained from the sample.

NOTE: The relative sampling variability at the 95 percent level is the sampling variability expressed as a percent of the estimate. The sampling variability when added to and subtracted from the estimate provides the calculated upper and lower limits within which 95 percent of similarly derived estimates would be expected to fall.

Table V.—SOLE PROPRIETORSHIPS, ACTIVE PARTNERSHIPS, ACTIVE CORPORATIONS, AND SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, BY SIZE OF VARIABILITY PERCENTAGE, 1959-60

Size of relative sampling variability percentage	Number of estimates	Percent	Cumulative percent	Size of relative sampling variability percentage	Number of estimates	Percent	Cumulative percent
SOLE PROPRIETORSHIPS				ACTIVE CORPORATION RETURNS			
Total number of estimates.....	65	100.0	-	Total number of estimates.....	104	100.0	-
Less than 10 percent.....	35	53.9	53.9	Less than 10 percent.....	84	80.8	80.8
10 percent under 25 percent.....	11	16.9	70.8	10 percent under 25 percent.....	16	15.4	96.2
25 percent under 50 percent.....	9	13.8	84.6	25 percent under 50 percent.....	2	1.9	98.1
50 percent and over.....	10	15.4	100.0	50 percent and over.....	2	1.9	100.0
ACTIVE PARTNERSHIPS				SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S			
Total number of estimates.....	65	100.0	-	Total number of estimates.....	103	100.0	-
Less than 10 percent.....	48	73.8	73.8	Less than 10 percent.....	38	36.9	36.9
10 percent under 25 percent.....	7	10.8	84.6	10 percent under 25 percent.....	37	35.9	72.8
25 percent under 50 percent.....	8	12.3	96.9	25 percent under 50 percent.....	19	18.5	91.3
50 percent and over.....	2	3.1	100.0	50 percent and over.....	9	8.7	100.0

Map of Internal Revenue Regions and Districts



January 1, 1960

Historical Data

HISTORICAL TABLES

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HISTORICAL DATA

General

The historical data presented in this volume were derived from material prepared for the **Statistics of Income** series. For the period 1945 through 1959, data were selected from years for which information was available for both unincorporated businesses and corporations.

The user of these tables must not expect exact comparability of data over many years because:

1. The tables span a period of time during which two basic tax laws were in effect, i.e., the 1939 and the 1954 Internal Revenue Codes. In addition, there were frequent amendments to each Code; for example, the Technical Amendments Act of 1958.

2. The Standard Industrial Classification was revised for Manufacturing industries in 1947, and for Nonmanufacturing industries in 1951. In 1957, a new version covering all industries was established. Also, shifts in production techniques and materials, together with the introduction of new products, have caused individual firms to be shifted from one industry group to another. Generally, these shifts have been confined within particular industrial divisions—i.e., there have been few shifts from one industrial division to another. The **Statistics of Income** publications from which these historical data were obtained describe the changes in industrial classifications.

3. The statistical sample used for the three types of business organizations varied somewhat from year to year. The original source of the data describes in detail the statistical sample used and the limitations of the data.

Sole proprietorships

Data appearing in the sole proprietorship tables were taken from the **Statistics of Income** series **Individual Income Tax Returns** reports for the period 1945-46 through 1955-56. The 1957-58 and 1958-59 data were from **U. S. Business Tax Returns** reports.

Partnerships

The historical data for 1945-46 and 1947-48 were obtained from Treasury Department press releases containing income statement items, and selected items by size classification. The 1953-54 data were from the **Statistics of Income** 1953 series **Partnership Returns**, a report covering many heretofore unpublished financial details of partnerships. The 1957-58 and 1958-59 data were taken from **U. S. Business Tax Returns** reports.

Corporations

Data shown in the corporation historical table are selections from material published in the annual report, **Statistics of Income, Corporation Income Tax Returns** or available from unpublished worksheets comprising the Source Book. (See page 187, **Statistics of Income-1958-59, Corporation Income Tax Returns** for description and use of the Source Book.) The years covered were selected to complement the periods for which sole proprietorship and partnership data are available.

SOLE PROPRIETORSHIPS IN WHOLESALE AND RETAIL TRADE

Table 35.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, IN WHOLESALE AND RETAIL TRADE INDUSTRIES, FOR SELECTED YEARS

Industry and year	Businesses with and without net profit				Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net loss
	(1)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(5)	(Thousand dollars)	(Thousand dollars)	(8)	(Thousand dollars)	(Thousand dollars)
Wholesale and retail trade, total:										
1959-60 ¹	2,009,785	92,389,543	1,335,386	5,781,879	1,650,985	82,899,947	6,453,601	358,800	9,489,596	671,722
1958-59 ¹	1,880,131	85,157,755	1,211,331	5,281,021	1,549,694	78,699,587	5,774,977	330,437	6,458,168	493,956
1957-58.....	1,870,401	89,312,470	² 1,213,630	5,358,868	1,562,437	80,460,955	5,878,653	307,964	8,851,515	519,785
1955-56.....	1,736,179	73,953,486	n.a.	4,885,593	1,466,849	67,845,139	5,291,398	269,390	6,108,347	405,805
1953-54.....	1,825,442	80,969,411	n.a.	4,872,219	1,543,996	73,500,954	5,349,410	281,446	7,468,457	477,191
1951-52.....	1,723,534	72,612,998	n.a.	n.a.	1,471,050	66,557,636	5,037,685	252,484	6,055,362	n.a.
1949-50.....	1,691,370	61,141,142	n.a.	3,878,032	1,434,388	55,405,006	4,288,365	256,982	5,736,136	410,333
1947-48.....	1,549,335	55,492,385	n.a.	4,175,861	1,366,559	51,500,910	4,459,872	182,776	3,991,475	284,011
1945-46.....	1,285,517	43,032,887	n.a.	4,023,277	1,199,134	41,282,337	4,127,280	86,383	1,750,550	104,003
Total wholesale trade:										
1959-60 ¹	269,063	19,084,211	225,257	1,169,079	234,208	17,303,663	1,298,493	34,855	1,780,548	129,414
1958-59 ¹	255,457	16,855,588	197,458	1,122,102	224,821	16,167,307	1,179,548	30,636	688,281	57,446
1957-58.....	260,319	18,511,321	² 214,487	1,185,309	228,007	16,773,052	1,256,741	32,312	1,738,269	71,432
1955-56.....	257,100	15,313,496	n.a.	1,070,596	223,625	13,782,910	1,131,095	33,475	1,530,586	60,499
1953-54.....	222,720	17,124,226	n.a.	1,003,437	195,073	15,570,455	1,064,103	27,647	1,553,771	60,666
1951-52.....	212,674	15,966,764	n.a.	n.a.	187,938	14,687,073	1,052,282	24,736	1,279,691	n.a.
1949-50.....	165,687	11,482,862	n.a.	583,229	141,963	10,386,326	645,825	23,724	1,096,536	62,596
1947-48.....	206,111	11,417,024	n.a.	808,727	182,413	10,572,727	864,126	23,698	844,297	55,399
1945-46.....	144,144	10,089,941	n.a.	668,961	134,591	9,462,799	690,848	9,553	627,142	21,887
Selected wholesale trade industries:										
Groceries and related products:										
1959-60 ¹	41,405	4,779,179	40,674	188,277	37,658	4,667,038	193,357	3,747	112,141	5,080
1958-59 ¹	40,618	4,862,145	40,061	158,379	37,627	4,668,109	169,839	2,991	194,036	11,460
1957-58.....	31,318	3,662,865	² 33,977	118,196	28,151	3,458,243	127,121	3,167	204,622	8,925
1955-56.....	31,970	3,739,474	n.a.	128,915	28,668	3,238,546	135,149	3,302	500,928	6,234
1953-54.....	29,871	4,208,490	n.a.	116,146	27,212	3,781,436	122,273	2,659	427,054	6,127
1951-52.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949-50.....	29,801	2,837,579	n.a.	n.a.	26,310	2,580,753	98,079	(³)	(³)	(³)
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Farm products—raw materials:										
1959-60 ¹	15,388	3,049,247	15,991	10,607	12,421	2,381,259	59,694	2,967	667,988	49,087
1958-59 ¹	24,936	3,018,600	21,120	85,072	22,540	2,875,188	91,165	2,396	643,412	6,093
1957-58.....	13,853	2,988,993	² 22,318	41,509	11,535	2,380,084	49,751	2,318	608,909	8,242
1955-56.....	14,573	1,827,372	n.a.	16,111	10,149	1,301,988	33,484	4,424	525,384	17,373
1953-54.....	15,599	3,068,510	n.a.	29,850	12,490	2,836,853	43,707	3,109	231,657	13,857
1951-52.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949-50.....	14,957	2,053,273	n.a.	n.a.	12,259	1,866,308	43,696	(³)	(³)	(³)
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total retail trade:										
1959-60.....	1,582,002	66,166,636	965,711	4,122,114	1,288,356	59,176,048	4,604,463	293,646	6,990,588	482,349
1958-59.....	1,552,566	63,811,388	946,677	3,910,975	1,265,007	58,380,141	4,331,657	287,559	5,431,247	420,682
1957-58.....	1,538,995	66,668,849	² 932,768	3,929,500	1,279,974	60,006,250	4,350,120	259,021	6,662,599	421,420
1955-56.....	1,399,963	54,368,411	n.a.	3,570,506	1,178,326	50,104,773	3,883,929	221,637	4,263,638	312,623
1953-54.....	1,537,228	59,993,685	n.a.	3,680,573	1,296,390	54,446,856	4,070,362	240,838	5,546,829	389,789
1951-52.....	1,450,471	53,086,430	n.a.	n.a.	1,232,521	48,676,156	3,777,137	217,950	4,410,274	n.a.
1949-50.....	1,449,331	46,027,751	n.a.	3,092,692	1,228,904	41,746,013	3,411,303	52,574	4,281,738	318,611
1947-48.....	1,286,796	41,368,707	n.a.	3,186,206	1,134,545	38,485,384	3,401,228	152,251	2,883,323	215,022
1945-46.....	1,100,621	30,545,231	n.a.	3,179,785	1,026,506	29,551,739	3,254,957	74,115	993,492	75,172
Selected retail trade industries:										
Food:										
1959-60.....	329,550	16,476,320	195,971	774,985	278,068	14,694,177	872,865	51,482	1,782,143	97,880
1958-59.....	348,634	15,997,339	795,341	701,554	281,554	15,120,895	850,020	47,080	876,444	54,679
1957-58.....	358,532	17,956,497	² 217,266	828,895	312,368	16,436,645	891,291	46,164	1,519,852	62,396
1955-56.....	344,548	14,808,436	n.a.	779,879	301,411	13,675,981	826,975	43,137	1,132,455	47,096
1953-54.....	408,864	17,418,961	n.a.	853,698	355,210	15,951,492	961,695	53,654	1,467,469	107,997
1951-52.....	409,245	16,977,819	n.a.	n.a.	355,518	15,641,653	866,131	53,727	1,336,166	n.a.
1949-50.....	402,554	13,524,418	n.a.	751,013	349,980	12,441,276	805,587	52,574	1,083,142	54,574
1947-48.....	355,640	11,944,111	n.a.	676,142	317,530	11,064,551	721,235	38,110	879,560	45,093
1945-46.....	305,129	9,210,272	n.a.	690,332	290,121	8,946,857	704,209	16,008	263,415	13,877
General merchandise:										
1959-60.....	159,021	3,330,597	65,005	250,078	125,947	3,046,158	280,933	33,074	284,439	30,855
1958-59.....	80,824	2,965,035	54,940	175,573	60,962	2,672,658	203,551	19,862	292,377	27,978
1957-58.....	64,758	2,335,403	² 26,417	155,325	53,340	2,120,077	169,673	11,418	215,326	14,348
1955-56.....	62,689	2,101,649	n.a.	153,099	51,779	1,916,691	165,876	10,910	184,958	12,777
1953-54.....	69,073	2,462,633	n.a.	158,613	59,686	2,184,688	172,616	9,387	277,945	14,003
1951-52.....	72,674	2,383,288	n.a.	n.a.	62,277	2,196,130	173,106	10,397	187,158	n.a.
1949-50.....	77,079	2,290,855	n.a.	149,972	65,012	2,054,937	166,174	12,067	235,918	16,202
1947-48.....	64,830	2,039,758	n.a.	142,649	57,523	1,911,332	154,394	7,307	128,426	11,745
1945-46.....	49,955	1,674,069	n.a.	n.a.	47,392	1,634,748	174,721	(³)	(³)	(³)
Apparel and accessories:										
1959-60.....	72,183	2,747,771	33,014	243,677	61,255	2,486,010	264,414	10,928	261,761	20,737
1958-59.....	64,700	2,548,183	27,639	212,681	52,718	2,406,266	230,973	11,982	143,917	18,292
1957-58.....	70,510	2,624,507	² 35,317	212,385	58,302	2,407,331	237,376	12,208	217,176	24,991
1955-56.....	69,111	2,377,909	n.a.	216,772	57,526	2,177,024	239,035	11,585	200,885	22,263
1953-54.....	75,270	2,650,558	n.a.	226,498	64,042	2,483,112	249,229	11,228	167,446	22,731
1951-52.....	66,949	2,270,479	n.a.	n.a.	55,671	2,077,097	212,770	11,278	193,382	n.a.
1949-50.....	66,205	1,992,826	n.a.	152,013	54,422	1,738,862	182,880	11,783	253,964	30,867
1947-48.....	56,910	1,915,968	n.a.	193,939	49,836	1,809,845	205,854	7,074	106,123	11,915
1945-46.....	63,736	2,096,231	n.a.	n.a.	60,001	2,060,916	305,376	(³)	(³)	(³)
Furniture, home furnishings, and equipment:										
1959-60.....	75,661	3,081,055	54,943	262,101	62,381	2,853,942	283,075	13,280	227,113	20,974
1958-59.....	75,926	3,361,466	57,475	249,373	62,169	3,079,006	273,716	13,757	282,460	24,343
1957-58.....	75,494	3,156,080	² 52,138	224,357	60,625	2,800,617	252,764	14,869	355,463	28,407
1955-56.....	70,135	2,766,698	n.a.	221,755	58,004	2,529,174	244,718	12,131	237,524	22,963
1953-54.....	71,994	2,871,436	n.a.	192,476	58,462	2,548,225	223,793	13,532	323,211	31,317
1951-52.....	63,632	2,489,802	n.a.	n.a.	51,261	2,225,361	201,973	12,371	264,441	n.a.
1949-50.....	54,304	1,813,253	n.a.	n.a.	44,726	1,622,233	156,933	(³)	(³)	(³)
1947-48.....	42,800	1,495,306	n.a.	n.a.	37,994	1,411,293	154,220	(³)	(³)	(³)
1945-46.....	26,810	683,482	n.a.	n.a.	23,596	658,161	99,417	(³)	(³)	(³)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS IN WHOLESALE AND RETAIL TRADE

Table 35.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, IN WHOLESALE AND RETAIL INDUSTRIES, FOR SELECTED YEARS—Continued

Industry and year	Businesses with and without net profit				Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net loss
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)	(4) (Thousand dollars)	(5)	(6) (Thousand dollars)	(7) (Thousand dollars)	(8)	(9) (Thousand dollars)	(10) (Thousand dollars)
Selected retail trade industries—Continued										
Automotive dealers:										
1959-60.....	56,139	6,524,375	43,394	157,157	41,326	5,330,886	212,760	14,813	1,193,489	55,603
1958-59.....	65,592	6,991,791	48,120	217,257	50,398	6,167,538	255,573	15,194	824,253	38,316
1957-58.....	60,520	7,892,701	248,609	186,299	44,915	6,519,160	232,867	15,605	1,373,541	46,568
1955-56.....	52,556	6,661,843	n.a.	225,026	42,835	6,241,223	255,950	9,721	420,620	30,924
1953-54.....	60,028	7,162,626	n.a.	206,856	46,599	6,032,485	252,928	13,429	1,130,141	46,072
1951-52.....	55,714	5,791,340	n.a.	n.a.	45,409	5,266,092	354,854	10,305	525,248	n.a.
1949-50.....	54,430	5,578,973	n.a.	261,701	42,628	4,993,191	297,901	11,802	585,782	36,200
1947-48.....	56,171	4,949,167	n.a.	383,602	49,441	4,702,175	398,712	6,730	246,992	15,110
1945-46.....	30,844	1,734,756	n.a.	n.a.	28,406	1,678,266	166,652	(3)	(3)	(3)
Gasoline service stations:										
1959-60.....	202,217	10,666,065	89,317	526,491	165,833	9,747,339	582,618	36,384	918,726	56,127
1958-59.....	206,582	10,217,145	86,572	512,389	170,350	9,099,322	564,154	36,232	1,117,823	51,765
1957-58.....	185,498	9,573,328	276,187	472,371	157,329	8,789,756	509,315	28,169	783,572	36,944
1955-56.....	163,973	7,049,777	n.a.	403,521	142,105	6,659,499	431,857	21,868	390,278	28,336
1953-54.....	172,036	7,227,128	n.a.	431,644	150,317	6,835,724	454,389	21,719	391,404	22,745
1951-52.....	159,956	5,619,684	n.a.	n.a.	139,867	5,264,771	366,517	20,089	354,913	n.a.
1949-50.....	158,979	4,738,000	n.a.	306,884	142,008	4,412,157	326,409	16,971	325,843	19,525
1947-48.....	133,528	3,398,224	n.a.	248,862	120,380	3,200,416	260,916	13,148	197,808	12,054
1945-46.....	112,207	2,080,012	n.a.	197,817	103,326	1,994,831	204,623	8,881	85,181	6,806
Eating and drinking places:										
1959-60.....	299,707	8,029,691	223,958	696,466	239,145	7,168,951	769,295	60,562	860,740	72,829
1958-59.....	297,815	7,656,731	217,949	625,248	234,949	6,828,545	698,406	62,866	828,186	73,158
1957-58.....	303,546	7,689,439	213,107	661,651	247,282	6,833,769	732,483	56,264	855,670	70,832
1955-56.....	263,315	6,534,140	n.a.	574,758	216,109	5,851,252	632,026	47,206	682,888	57,268
1953-54.....	292,633	7,140,749	n.a.	602,985	240,693	6,427,012	667,257	51,940	713,737	64,272
1951-52.....	287,281	6,608,651	n.a.	n.a.	232,650	5,790,652	616,813	54,631	817,999	n.a.
1949-50.....	287,775	6,127,600	n.a.	487,826	234,121	5,310,069	560,759	53,654	817,531	72,933
1947-48.....	239,190	5,359,621	n.a.	463,866	202,477	4,726,845	521,015	36,713	632,776	57,149
1945-46.....	209,510	4,771,881	n.a.	597,833	193,391	4,577,256	613,912	16,119	194,625	16,079
Building materials:										
1959-60.....	29,609	1,590,960	30,919	95,502	23,118	1,346,543	115,910	6,491	244,417	20,408
1958-59.....	29,424	1,396,369	21,903	81,037	24,164	1,277,681	100,424	5,260	118,688	19,387
1957-58.....	23,350	1,347,025	218,936	83,420	18,237	1,220,933	97,930	5,113	126,092	14,510
1955-56.....	22,199	1,034,334	n.a.	78,914	18,155	902,385	85,220	4,044	131,949	6,306
1953-54.....	20,354	1,093,139	n.a.	72,818	16,289	990,226	78,593	4,065	102,913	5,775
1951-52.....	20,004	1,003,430	n.a.	n.a.	17,491	938,824	84,329	2,513	64,606	n.a.
1949-50.....	16,338	661,018	n.a.	n.a.	13,823	612,646	56,051	(3)	(3)	(3)
1947-48.....	40,511	1,444,209	n.a.	n.a.	36,731	1,385,879	130,025	(3)	(3)	(3)
1945-46.....	41,001	1,074,408	n.a.	n.a.	37,850	1,008,137	108,074	(3)	(3)	(3)
Hardware and farm equipment:										
1959-60.....	38,857	2,433,673	32,123	129,675	31,182	2,174,796	143,794	7,675	258,877	14,119
1958-59.....	33,586	1,910,197	34,842	84,678	25,201	1,682,755	117,211	8,385	227,442	32,533
1957-58.....	32,090	1,835,686	27,806	72,531	24,785	1,414,689	100,574	7,305	420,997	28,043
1955-56.....	29,928	1,641,080	n.a.	83,379	24,716	1,461,625	93,603	5,212	179,455	10,224
1953-54.....	33,886	1,762,247	n.a.	93,087	26,949	1,573,382	106,521	6,937	188,865	13,434
1951-52.....	31,496	1,868,086	n.a.	n.a.	26,254	1,726,121	137,490	5,242	141,965	n.a.
1949-50.....	28,804	1,418,133	n.a.	n.a.	24,885	1,332,590	113,343	(3)	(3)	(3)
1947-48.....	22,742	1,116,523	n.a.	n.a.	21,156	1,073,301	107,100	(3)	(3)	(3)
1945-46.....	20,580	736,330	n.a.	n.a.	19,111	716,081	83,375	(3)	(3)	(3)
Drug stores and proprietary stores:										
1959-60.....	33,476	2,921,094	38,702	290,791	30,697	2,818,123	298,467	2,779	102,971	7,676
1958-59.....	35,544	2,723,460	54,529	274,725	31,617	2,593,553	284,749	3,927	129,907	10,024
1957-58.....	37,263	2,738,786	246,628	272,882	34,294	2,664,577	282,395	2,969	74,209	9,513
1955-56.....	31,853	2,121,544	n.a.	200,704	29,414	2,067,789	212,775	2,439	53,755	12,071
1953-54.....	40,916	2,327,940	n.a.	224,188	38,382	2,282,415	228,847	2,534	45,525	4,659
1951-52.....	36,535	1,935,852	n.a.	n.a.	33,663	1,851,593	184,838	2,872	84,259	n.a.
1949-50.....	37,264	1,812,342	n.a.	n.a.	34,914	1,734,043	177,943	(3)	(3)	(3)
1947-48.....	34,589	1,648,145	n.a.	n.a.	32,382	1,586,967	167,031	(3)	(3)	(3)
1945-46.....	37,935	1,591,012	n.a.	n.a.	36,816	1,563,610	193,812	(3)	(3)	(3)
Liquor stores:										
1959-60.....	27,972	1,594,533	17,069	121,054	24,987	1,525,983	125,374	2,985	68,550	4,320
1958-59.....	20,000	1,510,824	12,731	104,944	17,389	1,452,476	107,257	2,611	58,348	2,313
1957-58.....	24,669	1,606,356	212,692	121,165	21,922	1,537,455	125,343	2,747	68,901	4,178
1955-56.....	22,899	1,254,030	n.a.	108,978	20,942	1,204,394	111,618	1,957	49,636	2,640
1953-54.....	25,356	1,327,917	n.a.	96,930	22,661	1,268,102	100,167	2,695	59,815	3,237
1951-52.....	21,942	1,074,078	n.a.	n.a.	20,106	1,025,634	90,166	1,836	48,444	n.a.
1949-50.....	24,599	967,586	n.a.	n.a.	21,900	901,088	80,001	(3)	(3)	(3)
1947-48.....	20,455	920,942	n.a.	n.a.	18,084	858,240	77,084	(3)	(3)	(3)
1945-46.....	16,634	861,863	n.a.	n.a.	15,468	845,965	94,299	(3)	(3)	(3)
Total wholesale and retail trade not allocable:										
1959-60.....	158,720	7,138,696	144,418	490,686	128,421	6,420,236	550,645	30,299	718,460	59,959
1958-59.....	72,108	4,490,779	67,196	247,944	59,866	4,152,139	263,772	12,242	338,640	15,828
1957-58.....	71,087	4,132,300	266,375	244,059	54,456	3,681,653	270,992	16,631	450,647	26,933
1955-56.....	79,116	4,271,579	n.a.	244,491	64,898	3,957,456	277,174	14,218	314,123	32,683
1953-54.....	65,494	3,851,500	n.a.	188,209	52,533	3,483,643	214,945	12,961	367,857	26,736
1951-52.....	60,389	3,559,804	n.a.	n.a.	50,591	3,194,407	208,266	9,798	365,397	n.a.
1949-50.....	76,352	3,630,529	n.a.	202,111	63,521	3,272,667	231,237	12,831	357,862	29,126
1947-48.....	56,428	2,706,654	n.a.	180,928	49,601	2,442,799	194,518	6,827	263,855	13,590
1945-46.....	40,752	2,397,715	n.a.	n.a.	38,037	2,267,799	181,475	(3)	(3)	(3)

n.a. - Not available.

¹Excludes "Commission merchants."²Selected Financial Data is only source of data. However, sample difference was insignificant.³No reliable estimate of the sampling variability can be obtained from the sample.⁴"Building materials" for 1947-48 and 1945-46 include "Fuel and ice dealers."

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

The industrial division total includes data for industrial groups not shown. See table 1 for a complete list of industrial groups for sole proprietorships.

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE PARTNERSHIPS IN WHOLESALE AND RETAIL TRADE

Table 36.—NUMBER OF ACTIVE PARTNERSHIPS, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, IN WHOLESALE AND RETAIL TRADE INDUSTRIES, FOR SELECTED YEARS

Selected industries and years	Partnerships with and without net profit				Partnerships with net profit				Partnerships without net profit			
	Number of partner- ships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Deprecia- tion (Thousand dollars)	Number of partner- ships ¹	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit ² (Thousand dollars)	Number of partner- ships ¹	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss ² (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade, total:												
1959-60.....	303,822	41,659,862	9,243,687	434,826	253,244	38,475,953	8,620,684	2,683,290	50,578	3,183,909	623,003	154,178
1958-59.....	317,656	42,919,970	9,355,047	473,776	261,491	37,399,183	8,384,705	2,713,152	56,165	5,520,787	970,342	177,251
1957-58.....	331,074	47,048,420	9,929,262	495,052	270,139	39,654,007	8,810,986	2,878,355	60,935	7,394,413	1,118,276	157,333
1953-54.....	356,800	47,973,413	9,422,018	416,346	316,841	45,086,104	9,059,937	3,213,945	39,959	2,887,309	362,081	174,692
1947-48.....	372,212	37,818,183	7,837,091	228,836	335,028	36,358,932	7,610,820	3,320,581	37,184	1,459,251	226,271	86,728
1945-46.....	248,860	26,678,408	6,102,708	115,493	234,186	26,186,337	6,023,046	2,794,518	14,674	492,071	79,662	25,987
Total wholesale trade:												
1959-60.....	50,456	14,564,794	2,458,894	111,833	42,017	13,702,947	2,327,582	744,454	8,439	861,847	131,312	43,903
1958-59.....	48,884	15,115,810	2,450,619	119,776	40,439	13,292,493	2,224,818	755,989	8,445	1,823,317	225,801	47,927
1957-58.....	53,161	17,245,681	2,708,521	133,344	44,450	14,429,962	2,452,364	824,761	8,711	2,815,719	256,157	45,718
1953-54.....	46,665	17,306,042	2,281,580	89,000	40,907	16,204,208	2,210,225	817,089	5,758	1,101,834	71,355	84,208
1947-48.....	45,280	13,048,982	1,826,321	42,949	39,966	12,512,012	1,782,827	789,435	5,314	536,970	43,494	23,940
1945-46.....	37,037	11,667,486	1,837,663	24,792	34,475	11,439,896	1,814,304	852,189	2,562	227,590	23,359	8,553
Total retail trade:												
1959-60.....	241,170	24,882,099	6,271,573	295,728	200,611	22,700,007	5,807,562	1,796,234	40,559	2,182,092	464,011	104,459
1958-59.....	250,629	25,378,891	6,334,389	322,728	206,607	21,920,647	5,645,186	1,797,770	44,022	3,458,244	689,203	121,671
1957-58.....	266,006	27,853,899	6,795,127	338,814	216,789	23,627,455	5,985,115	1,938,815	49,217	4,226,444	810,012	101,813
1953-54.....	291,234	28,194,552	6,642,624	305,497	259,918	26,516,937	6,367,432	2,212,091	31,316	1,677,615	275,192	84,502
1947-48.....	294,759	20,303,945	5,138,474	157,322	266,294	19,542,564	4,977,838	2,160,306	28,465	761,381	160,636	53,022
1945-46.....	201,854	12,868,831	3,805,664	80,535	190,225	12,639,311	3,754,862	1,746,561	11,629	229,520	50,802	15,966
Selected retail trade industries:												
Food:												
1959-60.....	40,261	5,569,178	1,003,110	53,964	34,766	5,170,334	941,296	297,372	5,495	398,844	61,814	14,164
1958-59.....	42,545	5,961,426	1,037,221	63,266	36,724	5,453,305	964,440	302,277	5,821	508,121	72,781	13,948
1957-58.....	49,339	6,514,985	1,167,068	70,917	42,729	5,885,368	1,071,526	335,462	6,610	629,617	95,542	12,777
1953-54.....	55,871	6,644,102	1,251,576	70,347	51,089	6,318,785	1,202,146	411,199	4,782	325,317	49,430	10,184
1947-48.....	59,401	4,515,675	554,611	31,572	53,898	4,299,979	729,089	296,544	5,503	215,696	25,522	9,528
1945-46.....	40,871	2,854,865	559,033	15,816	39,317	2,810,662	554,574	250,602	1,554	44,203	4,459	2,029
General merchandise:												
1959-60.....	11,416	1,155,181	307,067	18,718	9,447	1,068,633	285,859	84,967	1,969	86,548	21,208	5,100
1958-59.....	14,562	1,221,572	310,381	21,330	11,503	986,193	257,663	83,064	3,059	235,379	52,718	7,820
1957-58.....	13,743	1,366,645	342,393	15,257	11,176	1,189,931	310,270	109,232	2,567	176,714	32,123	9,224
1953-54.....	15,820	1,353,025	321,433	12,193	13,170	1,288,769	311,563	119,606	2,650	64,256	9,870	5,415
1947-48.....	15,138	1,329,105	305,982	6,799	14,085	1,299,525	302,399	138,882	1,053	29,580	3,583	2,146
1945-46.....	12,586	1,195,833	323,502	4,942	12,142	1,181,009	321,117	170,680	444	14,824	2,385	717
Apparel and accessories:												
1959-60.....	15,247	1,453,992	479,290	14,541	12,871	1,339,051	446,151	133,224	2,376	114,941	33,139	7,417
1958-59.....	20,296	1,866,325	623,789	20,422	16,852	1,659,449	563,748	170,817	3,444	206,876	60,041	9,042
1957-58.....	19,620	1,609,780	523,130	17,991	14,939	1,327,288	443,243	143,842	4,681	282,492	79,887	9,003
1953-54.....	17,877	1,552,404	497,278	15,291	16,433	1,479,934	477,415	154,813	1,444	72,470	19,863	3,144
1947-48.....	18,076	1,435,828	444,663	8,761	16,403	1,400,855	437,281	187,197	1,673	34,973	7,382	3,461
1945-46.....	13,745	1,300,123	459,059	5,483	13,128	1,290,346	456,646	228,935	617	9,777	2,413	767
Furniture, home furnishings, and equipment:												
1959-60.....	14,413	1,408,818	462,858	16,705	12,073	1,288,618	429,159	136,899	2,340	120,200	33,699	7,676
1958-59.....	15,776	1,494,382	470,454	17,084	12,256	1,315,022	423,058	141,401	3,520	179,360	47,396	9,718
1957-58.....	17,283	1,718,829	553,622	19,223	13,679	1,500,068	484,883	150,499	3,604	218,761	68,739	5,939
1953-54.....	17,879	1,668,965	515,427	19,374	15,611	1,565,912	486,786	164,866	2,268	103,053	28,641	6,475
1947-48.....	14,208	1,040,815	334,485	7,113	12,788	1,015,913	329,860	150,737	1,420	24,902	4,625	2,953
1945-46.....	8,776	503,161	198,754	2,802	7,988	491,834	196,020	95,967	788	11,327	2,734	875
Automotive dealers:												
1959-60.....	16,759	4,179,442	600,059	22,572	12,883	3,680,837	542,724	147,758	3,876	498,605	57,335	13,172
1958-59.....	13,658	3,849,100	550,422	20,930	10,506	2,686,714	404,161	128,398	3,152	1,162,386	146,261	13,411
1957-58.....	19,056	5,052,518	726,437	28,216	13,779	3,416,022	525,929	164,501	5,277	1,636,496	200,508	13,589
1953-54.....	21,790	5,956,022	833,090	33,753	17,708	5,436,551	781,127	259,481	4,082	519,471	51,963	22,255
1947-48.....	24,521	3,685,628	792,734	18,609	22,956	3,627,527	786,024	407,925	1,565	58,101	6,710	3,273
1945-46.....	12,303	1,192,962	337,284	7,922	11,413	1,170,509	332,805	146,674	890	22,453	4,479	1,426
Gasoline service stations:												
1959-60.....	31,256	2,378,588	535,739	19,267	26,011	2,138,244	494,685	174,615	5,245	240,344	41,054	8,535
1958-59.....	31,263	2,289,447	502,625	18,173	26,274	2,104,015	472,112	165,699	4,989	185,432	30,513	5,716
1957-58.....	29,851	2,168,374	472,854	18,059	24,463	1,904,942	415,949	146,767	5,388	263,432	56,905	7,714
1953-54.....	31,970	1,830,958	374,780	12,844	28,550	1,758,279	365,122	153,250	3,420	72,679	9,658	4,764
1947-48.....	24,022	873,869	193,982	5,715	22,059	835,066	187,268	88,209	1,963	38,823	6,714	1,989
1945-46.....	14,698	441,621	111,825	3,132	13,721	428,477	110,047	56,877	977	13,144	1,778	793
Eating and drinking places:												
1959-60.....	49,191	2,423,154	1,143,317	64,238	39,945	2,178,120	1,030,365	270,766	9,246	245,034	112,952	17,768

ACTIVE PARTNERSHIPS IN WHOLESALE AND RETAIL TRADE

Table 36.—NUMBER OF ACTIVE PARTNERSHIPS, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, IN WHOLESALE AND RETAIL TRADE INDUSTRIES, FOR SELECTED YEARS—Continued

Selected industries and years	Partnerships with and without net profit				Partnerships with net profit				Partnerships without net profit			
	Number of partner-ships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Deprecia-tion (Thousand dollars)	Number of partner-ships ¹	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit ² (Thousand dollars)	Number of partner-ships ¹	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss ³ (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Selected retail trade industries—Con.												
Drug stores and proprietary stores:												
1959-60.....	9,311	1,263,259	413,607	15,029	8,608	1,216,586	400,922	142,364	703	46,673	12,685	2,002
1958-59.....	7,566	941,955	289,804	11,080	6,868	893,083	275,394	96,025	698	48,872	14,410	3,616
1957-58.....	9,645	1,220,001	386,167	14,390	9,036	1,195,703	379,917	142,616	609	24,298	6,250	1,011
1953-54.....	8,471	888,054	271,285	9,077	8,170	880,362	269,244	103,107	301	7,692	2,041	634
1947-48.....	9,295	720,170	208,659	4,969	8,891	704,821	205,425	90,188	404	15,349	3,234	1,189
1945-46.....	7,710	565,264	167,902	3,004	7,553	561,297	167,251	82,318	157	3,967	651	252
Liquor stores:												
1959-60.....	5,414	571,307	123,876	5,182	4,891	548,939	119,709	52,837	523	22,368	4,167	1,538
1958-59.....	5,354	532,624	116,060	4,520	4,682	490,503	108,019	48,261	672	42,121	8,041	(⁴)
1957-58.....	4,963	493,216	105,418	5,013	4,554	475,398	103,681	41,912	409	17,818	1,737	476
1953-54.....	4,073	354,141	71,486	2,444	3,873	346,672	70,658	36,334	200	7,469	828	138
1947-48.....	4,965	365,558	73,026	2,324	4,574	352,024	70,839	36,304	391	13,534	2,187	742
1945-46.....	3,338	274,860	60,247	1,067	3,162	270,499	59,337	35,534	176	4,361	910	341
Total wholesale and retail trade not allocable:												
1959-60.....	12,196	2,212,969	513,220	27,265	10,616	2,072,999	485,540	142,602	1,580	139,970	27,680	5,816
1958-59.....	18,143	2,425,269	570,039	31,272	14,445	2,186,043	514,701	159,393	3,698	239,226	55,338	7,653
1957-58.....	11,907	1,948,840	425,614	22,894	8,900	1,596,590	373,507	114,779	3,007	352,250	52,107	9,802
1953-54.....	18,901	2,472,819	497,814	21,849	16,016	2,364,959	482,280	184,765	2,885	107,860	15,534	5,982
1947-48.....	32,173	4,465,256	872,296	28,565	28,768	4,304,356	850,155	370,840	3,405	160,900	22,141	9,766
1945-46.....	9,969	2,142,091	459,381	10,166	9,486	2,107,130	453,880	195,768	483	34,961	5,501	1,468

¹Net profit data appearing in the 1957-58 and 1958-59 issue of the report "U. S. Business Tax Returns" differs from the data shown below because secondary income was excluded. To the degree that this income was controlling, the number of partnerships, with net profit and net loss shown below for 1957-58 and 1958-59 is understated.

²Payments to partners was not an allowable business deduction in "net profit" or "net loss" determination for the years 1945-46 through 1953-54.

³"Building materials" for 1947-48 and 1945-46 include "Fuel and ice dealers."

⁴No reliable estimate of the sampling variability can be obtained from the sample.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

The industrial division total includes data for industrial groups not shown. See table 9 for a complete list of industrial groups for active partnerships.

ACTIVE CORPORATIONS IN WHOLESALE AND RETAIL TRADE

Table 37.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, IN WHOLESALE AND RETAIL TRADE INDUSTRIES, FOR SELECTED YEARS

Wholesale and retail trade industries and year	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depre- ciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depre- ciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade, total:												
1959-60.....	334,717	256,647,744	252,867,764	1,969,449	5,567,128	87,556,508	217,857	223,361,735	220,103,653	1,649,946	6,488,706	75,385,185
1958-59.....	311,477	228,759,100	225,736,674	1,820,882	4,424,978	79,345,654	194,776	191,411,280	188,896,328	1,487,230	5,432,866	66,607,428
1957-58.....	305,117	232,107,862	229,076,399	1,819,172	4,710,899	76,829,566	189,164	197,607,496	195,078,331	1,503,787	5,665,343	64,935,298
1956-57.....	286,252	218,166,977	215,372,905	1,628,962	5,242,583	73,468,087	185,469	192,213,927	189,789,727	1,386,605	5,957,583	64,574,254
1955-56.....	264,968	207,734,473	205,152,600	1,468,930	5,123,375	69,112,739	171,794	184,738,925	182,477,719	1,262,781	5,729,871	61,465,885
1954-55.....	238,523	173,303,172	171,027,259	1,250,183	3,647,762	59,131,799	143,432	147,772,449	145,891,876	1,023,842	4,356,658	49,895,857
1953-54.....	228,360	169,999,143	167,963,838	1,136,236	3,932,640	56,370,085	143,602	147,516,638	145,759,140	951,675	4,524,569	48,944,634
1947-48.....	177,297	123,332,093	121,866,911	502,121	6,080,927	38,121,837	133,192	115,730,631	114,369,555	445,444	6,368,344	35,340,379
1945-46.....	120,948	66,640,440	65,741,655	276,171	3,362,913	24,040,686	97,550	64,016,723	63,158,215	257,934	3,439,123	22,963,879
Wholesale trade, total:												
1959-60.....	109,648	125,702,917	124,124,376	647,180	2,562,827	40,988,898	78,958	110,986,419	109,575,240	549,721	2,890,626	35,846,504
1958-59.....	102,342	112,039,513	110,829,609	604,346	1,988,078	36,889,199	71,596	94,958,533	93,912,553	503,758	2,367,151	31,606,383
1957-58.....	103,474	115,445,818	114,234,568	619,451	2,223,613	36,048,276	70,687	100,601,801	99,532,721	526,343	2,593,467	31,221,335
1956-57.....	94,997	107,233,216	106,059,462	557,749	2,500,894	34,399,098	67,634	96,760,405	95,711,977	488,549	2,749,939	30,939,847
1955-56.....	86,280	99,761,264	98,722,054	497,213	2,305,167	31,898,959	62,207	90,053,842	89,114,351	440,402	2,521,076	28,920,600
1954-55.....	77,064	83,339,453	82,409,626	417,211	1,530,430	26,933,902	50,788	71,725,007	70,950,647	349,690	1,793,448	22,855,373
1953-54.....	74,101	81,500,014	80,704,176	370,385	1,667,856	25,146,786	49,591	70,856,614	70,151,974	312,679	1,898,780	21,876,624
1947-48.....	56,039	60,425,439	59,881,852	137,505	2,490,590	16,418,509	41,380	56,499,556	55,998,429	121,085	2,638,023	15,081,175
1945-46.....	35,681	32,288,694	31,983,581	67,091	1,215,834	10,078,286	28,838	31,011,180	30,722,637	62,237	1,249,108	9,570,174
Groceries and related products:												
1959-60.....	12,870	22,578,714	22,365,266	94,128	205,558	3,974,427	8,709	18,801,561	18,618,495	74,432	251,510	3,286,111
1958-59.....	12,335	20,955,371	20,786,980	92,910	182,931	3,861,266	8,297	17,331,169	17,186,626	75,199	233,481	3,210,035
1957-58.....	10,390	19,609,373	19,451,538	96,029	200,338	3,556,366	6,946	16,514,535	16,376,269	80,521	241,617	3,012,475
1956-57.....	9,820	18,463,959	18,329,467	87,485	203,496	3,401,807	6,814	16,209,661	16,090,376	74,966	239,256	2,978,386
1955-56.....	9,702	17,417,126	17,299,648	79,963	179,299	3,193,438	6,658	14,888,063	14,785,435	65,988	211,607	2,736,410
1954-55.....	9,160	16,313,731	16,205,975	168,113	164,530	2,923,766	5,982	13,637,298	13,542,516	156,676	199,483	2,461,271
1953-54.....	8,598	15,178,456	15,072,912	62,398	172,488	2,812,190	5,777	13,001,827	12,908,401	52,886	201,228	2,444,361
1947-48.....	7,846	11,428,875	11,350,891	32,584	208,378	2,119,242	5,659	10,296,186	10,225,011	27,099	234,160	1,878,415
1945-46.....	5,832	7,521,072	7,470,408	16,995	187,481	1,516,225	4,901	7,168,708	7,120,311	15,928	192,818	1,438,457
Electrical goods, hardware, and plumbing and heating equipment and supplies:												
1959-60.....	11,613	11,861,307	11,728,810	47,996	258,592	4,417,646	8,664	10,821,435	10,706,557	40,365	289,696	3,793,596
1958-59.....	10,956	10,505,457	10,389,434	44,000	219,235	3,945,758	7,882	9,055,896	8,955,863	36,888	273,012	3,288,982
1957-58.....	9,583	10,760,797	10,648,138	43,237	199,856	3,794,839	6,912	9,003,606	8,906,925	35,213	249,233	3,107,188
1956-57.....	8,779	9,998,268	9,905,030	38,873	240,580	3,543,800	6,754	9,122,632	9,038,753	34,259	271,985	3,149,051
1955-56.....	8,442	10,953,351	10,847,888	39,611	296,896	3,860,487	6,610	10,295,271	10,197,343	36,255	317,875	3,568,425
1954-55.....	7,350	9,080,013	8,996,096	132,381	187,835	3,105,894	5,186	8,064,397	7,989,819	127,675	218,831	2,737,332
1953-54.....	7,009	8,863,040	8,783,767	28,216	217,208	2,931,849	5,170	8,021,644	7,950,563	24,660	240,432	2,629,813
1947-48.....	4,550	5,712,547	5,659,608	9,732	369,033	1,788,590	3,788	5,593,939	5,542,047	9,349	373,886	1,749,740
1945-46.....	2,622	2,101,655	2,075,717	4,294	101,636	874,810	2,180	2,042,891	2,017,782	4,075	104,322	839,430
Other wholesalers:												
1959-60.....	85,165	91,262,876	90,030,300	505,056	2,098,677	32,596,825	61,585	81,363,423	80,250,188	434,924	2,349,420	28,766,797
1958-59.....	79,051	80,578,685	79,653,195	467,436	1,585,912	29,082,175	55,417	68,571,468	67,770,064	391,671	1,860,658	25,107,366
1957-58.....	83,501	85,075,648	84,134,892	480,185	1,823,419	28,697,077	56,829	75,083,660	74,249,527	410,609	2,102,617	25,101,672
1956-57.....	76,398	78,770,989	77,824,965	431,391	2,056,818	27,453,491	54,066	71,428,112	70,582,848	379,324	2,238,698	24,812,410
1955-56.....	68,136	71,390,787	70,574,518	377,639	1,828,972	24,845,034	48,939	64,870,508	64,131,573	338,159	1,991,594	22,615,765
1954-55.....	60,554	57,945,709	57,207,555	131,717	1,178,065	20,904,242	39,620	50,023,312	49,418,312	126,339	1,375,134	17,656,770
1953-54.....	58,494	57,458,518	56,847,497	279,771	1,278,160	19,402,747	38,644	49,833,143	49,293,010	235,131	1,457,120	16,802,450
1947-48.....	43,643	43,284,017	42,871,353	95,189	1,913,179	12,510,317	31,933	40,609,431	40,231,371	84,637	2,029,977	11,453,020
1945-46.....	27,227	22,665,967	22,437,456	45,802	926,717	7,687,251	21,757	21,799,581	21,584,544	42,234	951,968	7,292,287
Retail trade, total:												
1959-60.....	199,624	120,151,714	118,156,300	1,208,265	2,762,884	42,081,879	123,795	103,008,332	101,341,621	1,003,445	3,293,445	35,687,900
1958-59.....	186,405	106,895,056	105,250,521	1,109,651	2,238,848	38,462,148	109,619	88,112,715	86,786,323	877,633	2,802,230	31,707,783
1957-58.....	178,493	106,673,226	105,010,490	1,089,459	2,287,070	36,851,459	104,418	88,371,438	87,045,244	885,258	2,811,824	30,396,119
1956-57.....	168,263	100,839,565	99,363,251	964,440	2,509,402	35,066,128	103,339	86,519,379	85,270,239	806,771	2,923,252	30,152,990
1955-56.....	154,931	98,015,964	96,608,400	870,355	2,573,199	33,314,716	95,798	85,927,762	84,725,556	735,217	2,906,255	29,168,557
1954-55.....	139,953	81,237,530	80,007,109	745,832	1,934,754	28,789,635	80,003	68,498,994	67,493,352	1,601,159	2,329,795	24,154,871
1953-54.....	134,631	79,769,207	78,644,992									

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

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ACTIVE CORPORATIONS IN WHOLESALE AND RETAIL TRADE

Table 37.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, IN WHOLESALE AND RETAIL TRADE INDUSTRIES, FOR SELECTED YEARS—Continued

Wholesale and retail trade industries and year	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depre- ciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depre- ciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Retail trade—Continued:												
Furniture, home furnishings, and equipment:												
1959-60.....	20,099	5,762,081	5,484,531	47,210	77,311	3,204,448	12,005	4,322,476	4,111,191	33,827	136,559	2,376,073
1958-59.....	18,381	4,924,361	4,696,045	42,783	49,803	2,907,204	10,602	3,576,931	3,406,070	30,352	112,156	2,144,218
1957-58.....	16,209	4,471,732	4,231,369	36,264	55,336	2,488,171	9,362	3,292,890	3,109,520	25,613	102,164	1,847,607
1956-57.....	15,959	4,507,281	4,279,490	35,270	82,798	2,457,169	10,168	3,544,332	3,359,363	27,444	124,724	1,941,834
1955-56.....	14,535	4,102,241	3,891,330	31,929	85,183	2,314,205	9,196	3,276,866	3,109,378	24,214	119,337	1,827,082
1954-55.....	13,186	3,341,981	3,166,961	127,705	48,946	1,993,599	7,495	2,496,502	2,361,825	19,181	89,839	1,484,540
1953-54.....	12,776	3,423,320	3,245,179	26,701	53,494	1,990,484	7,713	2,585,886	2,443,359	19,094	95,015	1,525,626
1947-48.....	7,588	2,179,939	2,094,526	10,757	140,458	1,159,598	6,145	1,998,609	1,923,388	9,641	147,715	1,047,544
1945-46.....	4,852	929,996	880,212	4,660	75,693	658,188	3,926	886,890	839,763	4,385	77,920	626,546
Automotive dealers:												
1959-60.....	30,045	28,115,966	27,709,218	136,507	207,440	6,363,926	18,885	22,145,103	21,820,868	102,099	338,977	4,865,685
1958-59.....	27,716	22,380,298	22,095,283	124,559	33,138	5,789,396	13,966	14,224,491	14,036,721	77,146	207,206	3,697,574
1957-58.....	26,596	24,476,402	24,140,192	123,733	94,691	5,784,175	14,438	16,555,473	16,322,192	82,673	228,590	3,909,609
1956-57.....	25,170	23,232,947	22,941,189	114,434	158,622	5,281,011	14,548	17,074,247	16,855,879	80,866	270,094	3,878,513
1955-56.....	24,050	26,635,322	26,333,881	116,799	293,003	5,656,484	15,325	21,702,882	21,456,145	92,151	372,515	4,524,437
1954-55.....	22,014	18,546,627	18,332,279	104,164	91,410	4,386,647	11,190	12,996,793	12,850,353	68,181	221,674	2,983,699
1953-54.....	21,325	18,640,607	18,456,930	99,814	210,572	4,431,497	12,543	14,064,251	13,931,399	73,489	305,589	3,387,732
1947-48.....	15,937	8,762,613	8,689,892	35,983	807,153	2,347,725	14,226	8,609,052	8,538,726	34,431	812,841	2,295,084
1945-46.....	7,847	1,408,451	1,384,848	8,926	67,501	661,473	6,205	1,303,111	1,282,033	7,766	71,779	589,008
Gasoline service stations:												
1959-60.....	5,636	1,545,445	1,522,896	20,312	30,326	441,652	3,430	1,241,925	1,221,445	16,327	36,547	367,600
1958-59.....	5,011	1,389,860	1,370,896	16,931	26,885	374,330	3,161	1,181,704	1,164,722	14,127	31,113	320,168
1957-58.....	4,623	1,377,526	1,355,616	17,114	25,673	392,547	2,822	1,133,301	1,113,388	13,965	32,188	328,088
1956-57.....	4,113	1,115,562	1,102,835	14,221	20,701	311,960	2,525	927,796	913,713	11,281	25,224	262,587
1955-56.....	3,689	996,392	982,786	11,973	21,731	287,131	2,296	827,060	815,879	9,673	26,989	239,486
1954-55.....	3,204	1,116,356	1,099,222	13,774	23,627	247,789	1,958	986,212	970,641	12,064	27,734	202,276
1953-54.....	3,342	1,116,126	1,098,679	12,270	23,076	341,727	2,050	964,349	964,349	10,458	26,971	302,515
1947-48.....	1,782	458,039	449,512	4,438	23,517	165,916	1,208	422,541	414,564	4,018	24,599	154,603
1945-46.....	1,721	264,952	259,519	3,696	13,621	127,566	1,182	234,238	229,445	3,195	14,392	114,739
Eating and drinking places:												
1959-60.....	28,826	5,008,636	4,922,001	131,645	87,992	1,771,152	14,106	3,677,463	3,619,418	87,228	153,361	2,666,522
1958-59.....	27,163	4,216,940	4,156,540	117,375	54,311	1,465,082	12,584	2,889,750	2,847,753	73,756	108,605	1,022,173
1957-58.....	25,575	4,105,206	4,044,133	114,006	51,059	1,420,426	11,439	2,811,980	2,771,460	72,749	109,657	968,009
1956-57.....	23,482	3,633,317	3,588,199	97,898	56,913	1,279,860	11,251	2,582,932	2,549,048	64,264	100,126	900,099
1955-56.....	20,537	3,142,659	3,095,550	81,940	54,098	1,101,256	9,460	2,220,197	2,184,992	52,674	92,852	782,898
1954-55.....	18,644	2,715,819	2,679,153	67,975	30,808	910,513	7,732	1,787,845	1,764,416	41,047	70,229	595,588
1953-54.....	18,202	2,741,680	2,711,341	63,200	41,475	887,150	8,602	1,935,117	1,910,824	41,237	71,033	636,683
1947-48.....	12,593	1,899,138	1,872,240	30,064	33,605	587,465	6,306	1,322,238	1,302,296	18,585	61,285	411,339
1947-46.....	9,750	1,477,147	1,459,914	19,286	67,022	442,141	6,719	1,283,792	1,268,992	16,187	74,138	394,384
Building materials:												
1959-60.....	12,347	5,363,158	5,270,022	56,485	119,939	2,579,359	8,865	4,643,356	4,561,343	46,903	148,564	2,193,731
1958-59.....	11,955	4,693,082	4,611,942	52,371	91,622	2,447,650	8,097	3,866,409	3,799,391	41,073	125,441	1,983,581
1957-58.....	12,192	4,560,750	4,481,853	51,720	87,436	2,318,430	8,108	3,704,910	3,640,049	39,641	119,133	1,830,455
1956-57.....	11,939	4,679,663	4,604,004	49,793	116,075	2,267,417	8,351	4,026,492	3,962,670	42,212	141,859	1,920,898
1955-56.....	10,684	4,583,954	4,512,338	46,893	143,864	2,146,352	7,958	4,166,429	4,100,625	40,630	158,700	1,932,081
1954-55.....	9,710	3,739,336	3,678,951	39,193	110,135	1,870,768	6,879	3,276,024	3,223,119	32,999	128,454	1,617,170
1953-54.....	9,106	3,365,449	3,311,445	34,240	98,403	1,660,690	6,730	2,965,158	2,917,721	28,797	112,720	1,441,315
1947-48.....	8,409	2,781,723	2,742,337	20,731	185,934	1,157,410	7,173	2,653,751	2,615,973	19,241	189,811	1,097,575
1945-46.....	6,955	1,503,850	1,477,447	11,578	78,770	776,894	5,723	1,411,606	1,386,831	10,454	84,061	729,567
Hardware and farm equipment:												
1959-60.....	9,138	2,265,971	2,218,606	21,785	25,566	1,251,095	5,718	1,793,306	1,754,522	17,242	44,549	955,383
1958-59.....	7,987	1,862,063	1,823,646	16,981	24,396	983,251	5,120	1,538,756	1,505,956	13,248	40,204	790,203
1957-58.....	7,629	1,719,801	1,685,239	15,525	17,778	895,365	4,630	1,369,687	1,341,636	11,592	34,663	688,126
1956-57.....	7,890	1,740,321	1,704,516	16,288	25,881	942,536	4,929	1,388,522	1,358,995	11,809	41,916	735,777
1955-56.....	7,064	1,509,413	1,479,035	13,496	25,276	762,906	4,269	1,209,930	1,184,659	10,525	37,950	595,280
1954-55.....	6,282	1,248,972	1,222,572	12,484	10,636	684,199	3,554	893,625	874,525	18,518	26,717	483,554
1953-54.....	6,228	1,332,570	1,306,366	11,805	14,453	707,127	3,716	987,714	968,181	8,181	29,800	512,117
1947-48.....	2,887	484,176	476,642	2,272	34,795	214,394	2,548	467,088	459,736	2,136	35,462	205,823
1945-46.....	2,174	235,550	231,189	989	15,719	121,874	1,942	224,766	220,695	918	16,111	155,894
Other retail stores:												
1959-60.....	42,233	11,590,835	11,354,182	148,683	254,828	5,234,712	28,015	9,515,438	9,326,690	116,569	328,597	4,167,992
1958-59.....	41,446	11,124,161	10,934,943	141,810	228,760	4,773,640	26,919	9,057,036	8,906,803	111,669	305,903	3,743,583
1957-58.....	39,995	10,664,588	10,454,830	142,709	207,608	4,505,407	25,684	8,646,101	8,484,070	111,494	292,309	3,534,390
1956-57.....	36,844	9,779,609	9,598,117	123,249	216,388	4,134,582	24,212	8,218,661	8,067,408	99,561	280,839	3,426,574
1955-56.....	33,986	8,881,269	8,710,361	116,048	215,342	3,778,821	22,021	7,449,936	7,302,416	95,006	263,406	3,176,137
1954-55.....	30,302	7,567,299	7,418,715	198,033	155,312	3,239,570	18,941	6,207,944	6,085,872	177,403	204,771	2,618,319
1953-54.....	28,462	7,220,503	7,100,327	88,422	152,443	3,036,896	18,422	5,888,859	5,794,080	70,060	194,853	2,446,061
1947-48.....	22,487	6,475,563	6,378,080	39,401	241,677	2,346,516	17,065	5,823,134	5,737,061	33,175	264,504	2,078,345
1945-46.....	16,811	3,822,659	3,767,956	19,375	184,565	1,417,814	14,028	3,618,312	3,472,061	18,182	189,912	1,324,437
Wholesale and retail trade not allocable:												
1959-60.....	25,4											

***Facsimiles of
Forms Used,
1959***

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(SOLE PROPRIETORSHIPS)

SCHEDULE C
(Form 1040)U. S. Treasury Department—Internal Revenue Service
PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION
(Compute Social Security Self-Employment Tax on Page 3)**1959**Attach this schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc., Must File On Form 1065
For Calendar Year 1959, or other taxable year beginning , 1959, and ending , 19

Name as shown on page 1, Form 1040

If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

A. Principal business activity: (See instructions, page 2) (Retail trade, wholesale trade, lawyer, etc.) (Principal product or service)**B. Business name:** **C. Employer's Identification Number:****D. Business location:** (Number and street or rural route) (City or post office) (State)

1. Total receipts \$....., less allowances, rebates, and returns \$.....	✓	\$.....	✓
2. Inventory at beginning of year	✓	\$.....	
3. Merchandise purchased \$....., less any items withdrawn from business for personal use \$.....	✓		
4. Cost of labor (do not include salary paid to yourself)	✓		
5. Material and supplies	✓		
6. Other costs (explain in Schedule C-2)	✓		
7. Total of lines 2 through 6	✓	\$.....	
8. Inventory at end of year	✓		
9. Cost of goods sold (line 7 less line 8)			✓
10. Gross profit (line 1 less line 9)	(Or Loss)		✓
OTHER BUSINESS DEDUCTIONS			
11. Salaries and wages not included on line 4 (exclude any paid to yourself) ...	✓	\$.....	
12. Rent on business property	✓		
13. Interest on business indebtedness	✓		
14. Taxes on business and business property	✓		
15. Losses of business property (attach statement)	✓		
16. Bad debts arising from sales or services	✓		
17. Depreciation (explain in Schedule C-1)	✓		
18. Repairs (explain in Schedule C-2)	✓		
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)	✓		
20. Amortization (attach statement)	✓		
21. Other business expenses (explain in Schedule C-2)	✓		
22. Total of lines 11 through 21			✓
23. Net profit (or loss) (line 10 less line 22). Enter here; on line 24, page 3; and on line 8, page 1, Form 1040..		\$.....	✓

Schedule C-1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		\$.....	\$.....			\$.....

Schedule C-2. EXPLANATION OF LINES 6, 18, AND 21

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		\$.....			\$.....

INSTRUCTIONS

Page 2

If you owned a business, or practiced a profession, you must fill in separate Schedule C on other side and enter the net profit (or loss) on line 8, page 1, Form 1040.

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 4.

Item A—Business Activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale food," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," "Physician," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts.

Item D—Business Location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Total Receipts.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on pages 3 and 4, Form 1040.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1956, 1957, 1958, and 1959 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D. C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

Other methods of valuing inventories of material or merchandise are provided for dealers in securities, for farmers, for miners, for manufacturers who produce more than one product from a single process, and for retail merchants using the "retail method."

A special method based on cost, LIFO, is allowable only if you file an application on Form 970 with your return for the first year used. The requirements for adopting and using the LIFO method are set forth on Form 970. Thereafter, you must attach a separate schedule showing: (a) a summary of all inventories; (b) with respect to inventories computed under the LIFO method, the computation of quantities and cost by acquisition levels.

OTHER BUSINESS DEDUCTIONS

Line 11—Salaries and Wages.—Enter all salaries and wages not included as "Cost of Labor" in "Cost of Goods Sold." Do not deduct any salary or wages for your own services or services of others not performed in connection with your business.

Line 12—Rent on Business Property.—Rents paid or accrued on business property in which you have no equity are deductible. Do not include rent for a building, or any part thereof, which you occupy solely for residential purposes.

Line 13—Interest on Business Indebtedness.—Interest on business indebtedness to others is deductible. Do not include interest to yourself on capital invested in or advanced to the business.

Line 14—Taxes on Business and Business Property.—Include taxes paid or accrued on business property or incurred in carrying on your business. Federal import duties and Federal excise and stamp taxes are deductible if paid or incurred in carrying on a trade or business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, front foot benefits, etc.

Line 15—Losses of Business Property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 16—Bad Debts Arising From Sales or Services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 17—Depreciation and Obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property acquired or constructed after December 31, 1953, and additional first year depreciation, see depreciation section in the instructions for Form 1040.

If a deduction is claimed on account of depreciation, fill in Schedule C-1. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

Line 18—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, and equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Depletion of Mines, Oil and Gas Wells, Timber, Etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (See sections 615 and 616 of the Internal Revenue Code of 1954 for election to capitalize or deduct expenditures for exploration and development of mineral properties.)

Line 20—Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, a statement of the pertinent facts should be filed with your return. (See sections 168 and 169 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures not subject to depreciation or depletion, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 21—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C-2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net Operating Loss Deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

(SOLE PROPRIETORSHIPS)

SCHEDULE F
(Form 1040)U. S. Treasury Department—Internal Revenue Service
SCHEDULE OF FARM INCOME AND EXPENSES
(Compute Social Security Self-Employment Tax on page 3)
Attach this schedule to your Income Tax Return, Form 1040**1959**

For Calendar Year 1959, or other taxable year beginning

, 1959, and ending

, 19

Name and Address as shown on page 1, Form 1040

FARM INCOME FOR TAXABLE PERIOD—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock such as those held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF LIVESTOCK AND PRODUCE RAISED						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$.....	Dairy products...		\$.....	Mdse. rec'd for produce....	\$.....
Horses.....			Eggs.....			Machine work.....	
Mules.....			Meat products...			Breeding fees.....	
Sheep.....			Poultry, dressed..			Wood and lumber.....	
Swine.....			Wool.....			Other forest products....	
Poultry.....			Honey.....			Agricultural program pay-	
Bees.....			Sirup and sugar...			ments.....	
Grain.....			Other (specify):			Patronage dividends, rebates	
Hay.....						or refunds.....	
Cotton.....						Other (specify):	
Tobacco.....							
Vegetables....							
Fruits and nuts.							
Total of Columns 1, 2, and 3. Enter here and on line 1 of summary below.....						\$	

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$.....		
Total (enter on line 2 of summary below).....				

COST OF GOODS SOLD
MERCHANDISE PURCHASED**FARM EXPENSES FOR TAXABLE YEAR (See Instructions)**

(Do not include personal or living expenses or expenses not attributable to production of farm income such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired.....	\$.....	Veterinary, medicine..	\$.....	Freight, trucking.....	\$.....
Feed purchased.....		Gasoline, fuel, oil....		Amortization.....	
Seed, plants purchased.		Storage, warehousing.		Conservation expenses.	
Machine hire.....		Taxes.....		Other farm expenses	
Supplies purchased....		Insurance.....		(specify):	
Repairs, maintenance..		Farm interest.....		DEPLETION.....	
Breeding fees.....		Utilities.....			
Fertilizers, lime.....		Rent of farm, pasturage.			
Total of Columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method).....					

BUSINESS RECEIPTS

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$.....	4. Farm expenses (from above).....	\$.....
2. Profit (or loss) on sale of purchased livestock and other purchased items....		5. Depreciation (from page 2).....	
3. Gross Profits*.....	\$.....	6. Other farm deductions (specify):	
		7. Total Deductions.....	\$.....
8. Net farm profit (or loss) (line 3 minus line 7). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule.....	\$.....		

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

16-75309-1

DEPRECIATION (See Instructions)

Page 2

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

[illegible]

Total (enter on line 5 of summary on page 1 (cash method) or line 7, below (accrual method)).....\$

FARM INCOME FOR TAXABLE PERIOD—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$		\$				\$		\$
Totals		\$ (Enter on line 3)		\$ (Enter on line 4)				\$ (Enter on line 1 (b))		\$ (Enter on line 1 (e))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year. \$	✓	6. Farm expenses (from page 1) \$	
(b). Sales of livestock, crops, and products during year	✓	7. Depreciation (from above)	✓
(c). Other farm income (specify):		8. Other farm deductions (specify):	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BUSINESS RECEIPTS </div>		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> MERCHANDISE PURCHASED COST OF GOODS SOLD LINE 4 MINUS LINE 1(a) </div>	
2. Total \$	✓		
3. Inventory of livestock, crops, and products at beginning of year \$	✓		
4. Cost of livestock and products purchased during year	✓		
5. Gross profits (line 2 minus the sum of lines 3 and 4)* \$	✓	9. Total Deductions . . . \$	✓
10. Net farm profit (or loss) (line 5 minus line 9). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule. \$			✓

*Use this amount for optional method of computing net earnings from self-employment. (See line 13 page 3.)

14-75809-1

**INSTRUCTIONS
FOR
SCHEDULE F
(FORM 1040)**
ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS
1959
FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) gross income received from all other sources. The income from farming should be reported on page 1 of Schedule F. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCURAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not

considered received until the pledged commodities are sold. However, a farmer may elect to include in gross income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or

that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Cost of repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, instal-

lation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year which begins after December 31, 1953, and ends after August 16, 1954, for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of a grain storage facility, a statement of the pertinent facts should be filed with your return. (See section 169 of the Internal Revenue Code.)

Net operating loss deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

FORM 1065
 U.S. Treasury Department
 Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

 (To Be Filed Also by Syndicates, Pools, Joint Ventures, Etc.)
FOR CALENDAR YEAR 1959
1959

 or other taxable
 year beginning 1959, and ending 19.....
 (PLEASE TYPE OR PRINT PLAINLY)

Name

Number and Street

Employer's Identification Number

City, town, postal zone number, State

Line and
Instruction No.
INCOME

- | | | |
|--|------------------------------------|---|
| 1. Gross receipts or gross sales | Less: Returns and allowances | ✓ |
| 2. Less: Cost of Goods Sold (Schedule A) | | ✓ |
| 3. Gross profit (line 1 less line 2) | | ✓ |
| 4. Income (or loss) from other partnerships, syndicates, etc. (Attach statement) | | ✓ |
| 5. Nonqualifying dividends (See Instruction 5) | | ✓ |
| 6. Interest (fully taxable) | | ✓ |
| 7. Rents (Schedule B) | | ✓ |
| 8. Royalties (Attach schedule) | | ✓ |
| 9. Net farm profit (or loss) (Schedule F, Form 1040) | | ✓ |
| 10. Net gain (or loss) from sale or exchange of property other than capital assets
(from line 12, Separate Schedule D, Form 1065) | | ✓ |
| 11. Other income (Attach schedule) | | ✓ |
| 12. Total income (lines 3 through 11) | Total Receipts | ✓ |

DEDUCTIONS

- | | |
|---|---------------------------|
| 13. Salaries and wages (other than to partners) | ✓ |
| 14. Payments to partners—salaries and interest | ✓ |
| 15. Rent | ✓ |
| 16. Interest (Explain in Schedule C) | ✓ |
| 17. Taxes (Explain in Schedule C) | ✓ |
| 18. Losses by fire, storm, shipwreck, or other casualty or theft (Attach statement) | ✓ |
| 19. Bad debts (Schedule H) | ✓ |
| 20. Repairs | ✓ |
| 21. Depreciation (Schedule I) | ✓ |
| 22. Amortization (Attach schedule) | ✓ |
| 23. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule) | ✓ |
| 24. Other deductions authorized by law (Explain in Schedule J) | ✓ |
| 25. Total deductions (lines 13 through 24) | ✓ |
| 26. Ordinary income (or loss) (line 12 less line 25) | Net Profit/Net Loss |

- A. Date business commenced ✓
- B. County in which located
- C. Principal business activity (See General Instruction K) ✓
- D. Is any member of the partnership related by blood or marriage to any other member? ☐ Yes ☐ No
- E. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ Yes ☐ No
- F. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No
- If "Yes," see General Instruction P and enter appropriate amount here \$

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than a partner or member, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

 Sign
 here

(Signature of partner or member)

(Date)

(Signature of preparer other than partner or member)

(Address)

59-16-75400-1

(Date)

Form 1065—1959

Schedule A.—COST OF GOODS SOLD

Page 2

1. Opening inventory	✓
2. Purchases	✓
3. Cost of labor, supplies, etc.	✓
4. Total of lines 1, 2, and 3	
5. Less: Closing inventory	✓
6. Cost of Goods Sold. Enter here and on line 2, page 1	✓

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS

[illegible]

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B

[illegible]

Schedule C.—EXPLANATION OF LINES 16 and 17, Page 1

[illegible]

Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Net profit from business	3. Sales on account	4. Bad debts of organization if no reserve is carried on books	If organization carried a reserve	
				5. Gross amount added to reserve	6. Amount charged against reserve
1956					
1957					
1958					
1959					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Form 1065—1959

Schedule L.—BALANCE SHEETS

Page 4

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash.....			✓	✓
2. Notes and accounts receivable.....			✓	
Less: Reserve for bad debts.....			✓	
3. Inventories:				
(a) Other than last-in, first-out.....			✓	
(b) Last-in, first-out.....			✓	
4. Investments in Government obligations.....				✓
5. Other current assets—including short term marketable investments (Attach schedule).....				✓
6. Other investments (Attach schedule).....				✓
7. Buildings and other fixed depreciable assets.....			✓	
Less: Accumulated amortization and depreciation.....			✓	
8. Depletable assets.....			✓	
Less: Accumulated depletion.....			✓	
9. Land (Net of any amortization).....			✓	✓
10. Intangible assets (Amortizable only).....			✓	
Less: Accumulated amortization.....			✓	
11. Other assets (Attach schedule).....				✓
12. Total Assets.....				✓
LIABILITIES AND CAPITAL				
13. Accounts payable.....				✓
14. Mortgages, notes, and loans payable (short term):				
(a) Banks.....			✓	
(b) Others.....			✓	
15. Other current liabilities (Attach schedule).....				✓
16. Mortgages, notes, and loans payable (long term):				
(a) Banks.....			✓	
(b) Others.....			✓	
17. Other liabilities (Attach schedule).....				✓
18. Partners' capital accounts.....				✓
19. Total Liabilities and Capital.....				✓

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus nontaxable income	4. Ordinary income (or loss) from line 26, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See Instruction for Schedule N)

1. Ordinary income increased by casualty losses (line 26 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine.....	
2. Add: Payments to partners—salaries and interest (line 14, page 1).....	
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1).....	
4. Total.....	
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment.....	
6. Nonqualifying dividends (from line 5, page 1).....	
7. Interest (See instructions).....	
8. Net rentals from real estate.....	
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1).....	
10. Net earnings from self-employment. (Enter in column 9, Schedule K).....	

INSTRUCTIONS

For the

1959 U.S. Partnership Return

Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code of 1954, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

NOTE: A "Small Business Corporation" must file Form 1120-S.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065 stating specifically the items of gross income and allowable deductions, and such additional information required under the following Specific Instructions. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "Duplicate Copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1959 or other taxable year beginning in 1959. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of section 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the District in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the district director for the district in which such partnership has a principal office or place of business within the United States.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director, International Operations Division, Internal Revenue Service, Washington 25, D.C., U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Methods of accounting.—If the partnership's books are kept on an accrual method, report all income accrued and expenses incurred. If the books are kept on the cash receipts and disbursements method, or if the partnership kept no books, make the return by the cash receipts and disbursement method and report all income received or constructively received, such as bank interest credited to the partnership's account and coupon bond interest matured, and report expenses actually paid. The books may be kept by (1) cash method, (2) accrual method, or (3) any permissible combination of methods.

Rounding Off to Whole-Dollar Amounts

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year 1959 of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more shall make returns on Forms 1096 and 1099. *Exceptions.*—No report is required

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of the following: (a) Wages reported on Form W-2, (b) Payments of any type to a corporation, (c) Distributions or salaries to the partners, (d) Rent paid as a tenant to a real estate agent, and (e) Payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year, the differences should be explained.

K. Principal business activity.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other sources of ordinary income included in line 26, page 1, of the return. State the broad field of business activity as well as the specific product or service, such as "Wholesale food," "Retail apparel," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761-1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the Foreign Tax Credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations issued thereunder.

M. Section 702(g) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held

for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (See instructions for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question F, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts. The gross amount billed on cost-plus-fixed-fee contracts, and not merely the fixed fee, shall be included.

The term "subcontract" means any purchase order or agreement to perform all or any part of the work, or to make or furnish any article, required for the performance of another contract or subcontract.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocation may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return and separate Schedule D, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts or gross sales.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

2. Cost of goods sold [Schedule A].—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may, unless the LIFO method is used, be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M—Reconciliation of Partners' Capital Accounts.

Installment sales.—If, pursuant to section 493, the installment method is used, attach to the return a schedule showing separately for the years 1956, 1957, 1958, and 1959 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—If the partnership operates a farm, obtain

from the District Director and attach to the return, separate Schedule F (Form 1040), Schedule of Farm Income and Expenses. (See Instruction 9.)

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year on the basis of which the partnership's return is filed does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in Ordinary Income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Life insurance companies, and mutual insurance companies (other than mutual marine or mutual fire insurance companies issuing perpetual policies);

(b) Corporations organized under the China Trade Act (section 941);

(c) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

- (1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or
 - (2) Corporations to which section 931 (income from sources within possession of the United States) applies;
 - (d) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.
 - (e) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
 - (f) Foreign corporations.
- Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.
6. **Interest.**—Enter total interest from all sources except:
 - (a) Interest wholly exempt from tax.
 - (b) Interest on tax-free covenant bonds. See instructions for Schedule K.
 - (c) Partially tax-exempt interest. See instructions for Schedule K.
 7. **Rents.**—Enter net income (or loss) from line 2, Schedule B.
 8. **Royalties.**—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.
 9. **Net farm profit (or loss).**—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.
 10. **Net gain (or loss) from sale or exchange of other property.**—Enter gains and losses from the sale or exchange of property other than capital assets and section 1231 items, from line 12 of the separate Schedule D (Form 1065).
 11. **Other income.**—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. **Salaries and wages.**—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.
14. **Payments to partners—salaries and interest (Guaranteed Payments).**—In computing Ordinary Income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 4, Schedule K.
15. **Rent.**—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.
16. **Interest.**—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as the result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from taxation. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)
17. **Taxes.**—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K. Do not deduct taxes imposed on the interest of the partnership as stockholder of a corporation which are paid by the corporation without reimbursement from the partnership. See section 164(d) for special rules for allocation of real estate property taxes between buyer and seller of property.
18. **Losses by fire, storm, shipwreck, or other casualty, or theft.**—Enter losses sustained during the year, if arising by fire, storm, shipwreck, or other casualty, or from theft, and not compensated for by insurance or otherwise, nor reflected in cost of goods sold. (See sec. 165(c).) Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.
19. **Bad debts.**—Bad debts may be deducted either (1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. No change of method is allowed without permission of the Commissioner. (See Instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)
20. **Repairs.**—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably

prolong the life of the property repaired. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserves.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of partnership property used in the trade or business or of partnership property held by the partnership for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories, stock-in-trade, or to land apart from the improvements or physical development added to it. The cost or other basis of leasehold improvements, patents, and copyrights should also be depreciated in Schedule I.

The useful life of an asset can be measured in units of production or machine hours (for machinery) or in miles of operation (for automotive equipment), etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which you can buy for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

(1) **Straight line method.**—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) **Declining Balance Method.**—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) **Special rules for new assets acquired after December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the partnership, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(a) **Declining Balance Method.**—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) **Sum of the years-digits method.**—Under this method annual allowances for depreciation are computed by applying changing fractions to the partnership's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) **Other methods.**—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

Note: For taxable years ending after June 30, 1958, a partnership engaged in business may elect to write off part of the cost of its tangible depreciable personal property acquired after December 31, 1957, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property but not to exceed \$2,000 (\$4,000 if married and filing a joint return) for each partner. For example—

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The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the purchase price of the asset had been \$20,000 and the profit and loss ratio was 90 percent to A and 10 percent to B, the total amount that the partnership could write off would be 20 percent of \$20,000 or \$4,000 (90 percent of \$4,000 or \$3,600 for A and 10 percent of \$4,000 or \$400 for B).

The total additional first year depreciation should be shown on the designated line of Schedule I. A schedule should be attached to the return showing the computation and distribution of this depreciation.

22. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or a grain storage facility (section 169), or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts in each case, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his shares in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K.

Column 1.—Enter the name and address of each partner. Where return of partner is filed in another internal revenue district, specify district.

Column 2.—Enter the percentage of time devoted to the business by each partner.

Column 3.—Enter the distributive share of the Ordinary Income reported on line 26, page 1. This amount is the taxable income or loss of the partnership, exclusive of items requiring separate computations. (See General Instructions M and Q and the instructions below.)

Column 4.—Enter the payments to partners of salaries and interest shown on line 14, page 1, of the return.

Column 5.—Enter the distributive share of the contributions paid by the partnership within the partnership's taxable year as shown in the schedule attached to the return.

Column 6.—Enter the distributive share of the net short-term gain (or loss) from sale or exchange of capital assets shown on line 3 of the separate Schedule D (Form 1065).

Column 7.—Enter the distributive share of the net long-term gain (or loss) from sale or exchange of capital assets shown on line 6 of the separate Schedule D (Form 1065).

Column 8.—Enter the distributive share of the net gain (or loss) under section 1231 shown on line 9 of the separate Schedule D (Form 1065).

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) Dividends received from domestic corporations, with respect to which the partner is entitled to a credit (section 34) or an exclusion (section 116) on his individual income tax return. See also Instruction 5.

(b) Partially tax-exempt interest received on obligations of the United States or on obligations of instrumentalities of the United States. However, if the partnership elects to amortize premiums on bonds, the amount received on such obligations by the partnership shall be reduced by the amortizable bond premium.

(c) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(d) interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(e) taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the United States.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, also enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Copy B of Form 2439 should be attached to the partnership return to substantiate the credit.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 3 and 4 of Schedule F (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 13, page 3 of Schedule F (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

FORM **1120**U.S. Treasury Department
Internal Revenue Service**U.S. CORPORATION INCOME TAX RETURN—1959**or Other Taxable Year Beginning 1959, Ending 19...
(PLEASE TYPE OR PRINT)A. Check if taxpayer is a sole proprietorship ☐ or partnership ☐ electing under section 1361 to be taxed as a corporation.B. Is this a consolidated return? ☐ Yes ☐ No
(See instruction I)C. Are you a personal holding company? ☐ Yes ☐ No
(See instruction H)

Name

Number and street

City or town, postal zone number, State

D. Total assets from line 13
Sch. L (See instruction C) \$

E. County in which located

F. Are you a resident foreign corporation? ☐ Yes ☐ No
If "yes," place incorporated**GROSS INCOME**

1. Gross Receipts Less: Returns and allowances.....

2. Less: Cost of goods sold (Schedule A) and/or operations (Attach Schedule)

3. Gross Profit.....

4. Dividends (Schedule C).....

5. Interest on obligations of the United States, etc. issued:
(a) Prior to 3-1-41—(1) U.S. savings and Treasury bonds
owned in excess of the principal amount of \$5,000; and
(2) obligations of a U.S. instrumentality.....Gross Amount of
InterestLess: Amortizable
Bond Premium(b) On or after 3-1-41, by the U.S. or any agency or any
instrumentality thereof

6. Other interest.....

7. (a) Rents (b) Royalties

8. Net gains (losses) (from separate Schedule D).....

9. Other income (Attach schedule).....

10. TOTAL income, lines 3 to 9, inclusive.....

DEDUCTIONS

11. Compensation of officers (Schedule E).....

12. Salaries and wages (not deducted elsewhere).....

13. Repairs (Do not include cost of improvements or capital expenditures).....

14. (a) Bad debts (Sch. F) (b) Rents

15. (a) Taxes (Sch. B) (b) Interest

16. Contributions or gifts paid (Attach schedule).....

17. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach sch.).....

18. (a) Amortization (Attach sch.) (b) Depletion

19. Depreciation (Schedule G).....

20. Advertising.....

21. Amounts contributed under:

(a) Pension, profit-sharing, stock bonus, annuity plans (Attach sch.)

(b) Other employee benefit plans (Attach sch.)

22. Other deductions (Attach schedule).....

23. TOTAL deductions in lines 11 to 22, inclusive.....

24. Taxable income before net operating loss deduction and special deductions (line 10 less line 23).....

25. Less: Net operating loss deduction.....

26. Taxable income before special deductions.....

27. Special deductions (Schedule I).....

28. Line 26 less line 27.....

TAX

29. TOTAL income tax (from line 9, Tax Computation Schedule, page 3).....

30. Credits for amounts paid on 1959 income tax:

(a) Tax paid with application for extension of time in which to file.....

(b) Payments and credits on 1959 Declaration of Estimated Tax.....

31. If tax (line 29) is larger than payments (line 30), the balance is TAX DUE. Enter balance here→

32. If payments (line 30) are larger than tax (line 29)..... Enter the OVERPAYMENT here→

33. Enter amount of line 32 you want: Credited on 1960 estimated tax Refunded

SIGNATURE AND VERIFICATION (See instruction E)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

**CORPORATE
SEAL**

(Date)

(Signature of officer)

(Title)

(Date)

(Individual or firm signature)

(Address)

Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

Explanation

Amount

Total (Enter here and on line 15(a), page 1).

1. Name of Declaring Corporation

2. Domestic Corporations Taxable Under Chapter 1, Internal Revenue Code*

3. Certain Preferred Stock of Public Utilities Taxable Under Chapter 1, Internal Revenue Code

4. Foreign Corporations

5. Other Corporations

Totals

Total of columns 2, 3, 4, and 5 (Enter here and on line 4, page 1).....

*Except (a) dividends on certain preferred stock of public utilities, which should be entered in column 3; and (b) dividends, which should be entered in column 5, received from China Trade Act corporations, from corporations to which section 931 applies, and from corporations exempt from tax under sections 501 and 521.

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 8)

1. Name and Address of Officer

2. Official Title

3. Time Devoted to Business

Percentage of Corporation's Stock Owned

1. Course

1. *E. Deffered*

6. Amount of Compensation

Total compensation of officers (Enter here and on line 11, page 1)

1. Taxable Year	Amount of Notes and Accounts Receivable Outstanding at—		4. Taxable Income Reported	5. Sales on Account	6. Bad Debts of Corporation if No Reserve Is Carried on Books	If Corporation Carries a Reserve	
	2. Beginning of Year	3. End of Year				7. Gross Amount Added to Reserve	8. Amount Charged Against Reserve
1956.							
1957.							
1958.							
1959.							

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

[illegible]

Schedule H.—SUMMARY OF AMORTIZATION AND DEPRECIATION SCHEDULES

Part A.—DEPRECIATION		Part B.—AMORTIZATION	
1. Straight line method.....		8. Emergency facilities.....	
2. Declining balance method.....		9. Grain storage facilities.....	
3. Sum of the years-digits method.....		10. Research or experimental expenditures.....	
4. Based on units of production.....		11. Exploration and development expenditures.....	
5. Addl. 1st year (Sec. 179).....		12. Organizational expenditures.....	
6. Other methods.....		13. Trademark and trade name expenditures.....	
7. Total depreciation claimed.....	✓	14. Total amortization claimed.....	

Schedule I.—SPECIAL DEDUCTIONS

1. Deduction for partially tax-exempt interest (See Instruction 5).....	
2. Dividends-received deductions:	
(a) 85 percent of column 2, Schedule C.....	
(b) 62.115 percent of column 3, Schedule C.....	
(c) 85 percent of dividends received from certain foreign corporations.....	
3. Total dividends-received deductions (sum of lines 2 (a), (b), and (c) but not to exceed 85 percent of the excess of line 24, page 1 over the sum of lines 1 and 5). (See Instructions in case of net operating loss or if the corporation is a small business investment company.).....	
4. Deduction for dividends paid on certain preferred stock of public utilities (See Instructions in case of net operating loss).....	
5. Deduction for Western Hemisphere trade corporations (See Instructions in case of net operating loss).....	
6. Total special deductions (enter here and on line 27, page 1).....	

TAX COMPUTATION FOR CALENDAR YEAR 1959 AND TAXABLE YEARS ENDING ON OR BEFORE JUNE 30, 1960
For other taxable years attach Schedule 1120 FY (See tax computation instructions)

1. (a) Line 28, page 1.....	(b) plus line 1, Schedule 1.....	Enter total here →	
2. If amount of line 1 is:			
(a) Not over \$25,000—Enter 30 percent of line 1 (32 percent if a consolidated return).....			
(b) Over \$25,000—			
Enter 52 percent of line 1 (54 percent if a consolidated return).....			
Subtract \$5,500, and enter difference.....			5,500.00
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line 1 (b), but not in excess of 30 percent of line 1.....			
4. Normal tax and surtax (line 2 less line 3).....			
5. Income tax (line 4, or line 20 of separate Schedule D).....			
6. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (submit Form 1118).....			
7. Balance of income tax (line 5 less line 6).....			
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH).....			
9. Total income tax (line 7 plus line 8). Enter here and on line 29, page 1.....			

ADDITIONAL INFORMATION REQUIRED

G. Employer Identification No.	If answer is "Yes," state the approximate aggregate gross dollar amount billed during the taxable year under all such contracts and/or subcontracts. (See Instruction G-(4)).
H. Date incorporated	
I. Did the corporation at any time during the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?..... <input type="checkbox"/> Yes <input type="checkbox"/> No	L. Did the corporation at any time during the taxable year own directly or indirectly any stock of a foreign corporation?..... <input type="checkbox"/> Yes <input type="checkbox"/> No
Did any corporation, individual, partnership, trust, or association at any time during taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? <input type="checkbox"/> Yes <input type="checkbox"/> No	If answer is "Yes," attach statement as required by Inst. K.
If either answer is "Yes," attach separate schedule showing:	M. Enter amount of income (or deficit) from:
(1) name and address;	(a) line 32, page 3, Form 1120, 1956.....
(2) percentage of stock owned;	(b) line 32, page 3, Form 1120, 1957.....
(3) date stock was acquired; and	(c) line 32, page 3, Form 1120, 1958.....
(4) the District Director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.	N. If corporation is a cooperative association, check whether:
J. Did the corporation make a return of information on Forms 1096 and 1099 for the calendar year 1959 in connection with:	(1) <input type="checkbox"/> farmers' marketing or a farmers' purchasing cooperative association,
Taxable dividends..... <input type="checkbox"/> Yes <input type="checkbox"/> No	(2) <input type="checkbox"/> consumers' cooperative association, or
Other payments..... <input type="checkbox"/> Yes <input type="checkbox"/> No	(3) <input type="checkbox"/> other cooperative association.
(See Instruction G-(1).)	O. Business group code No. and principal business activity (see Page 8, instructions).....
K. Did the corporation, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951..... <input type="checkbox"/> Yes <input type="checkbox"/> No	

Page 4

Schedule L.—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash				
2. Investments in governmental obligations:				
(a) United States and its instrumentalities				
(b) State, Territory, or a possession of the U.S., any political subdivision thereof, or the Dist. of Columbia				
3. Notes and accounts receivable				✓
(a) Less: Reserve for bad debts				
4. Inventories: (a) Other than last-in, first-out				✓
(b) Last-in, first-out				
5. Other current assets including short term marketable investments (Attach schedule)				
6. Mortgage and real estate loans				
7. Other investments (Attach schedule)				
8. Buildings and other fixed depreciable assets				✓
(a) Less: Accumulated amortization and depreciation				
9. Depletable assets				
(a) Less: Accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
12. Other assets (Attach schedule)				
13. Total Assets				✓
LIABILITIES AND CAPITAL				
14. Accounts payable				
15. Deposits and withdrawable shares				
16. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet)				
17. Other current liabilities (Attach schedule)				
18. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet)				
19. Other liabilities (Attach schedule)				
20. Capital stock: (a) Preferred stock				
(b) Common stock				
21. Paid-in or capital surplus				
22. Surplus reserves (Attach schedule)				
23. Earned surplus and undivided profits				
24. Total Liabilities and Capital				

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L)		9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash	
2. Taxable income before net operating loss deduction and special deductions (line 24, page 1)		(b) Stock of the corporation	
3. Nontaxable interest on:		(c) Other property (Attach schedule)	
(a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or the Dist. of Columbia		10. Contributions in excess of 5% limitation	
(b) Obligations of the United States issued on or before Sept. 1, 1917; all postal savings bonds		11. Federal income and excess profits taxes	
4. Other nontaxable income (Attach schedule)		12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation	
5. Charges against surplus reserves deducted from income in this return (Attach schedule)		13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary	
6. Adjustments for tax purposes not recorded on books (Attach sch.)		14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations	
7. Sundry credits to earned surplus (Attach schedule)		15. Excess of capital losses over capital gains	
8. Total of lines 1 to 7		16. Additions to surplus reserves (Attach schedule)	
		17. Other unallowable deductions (Attach schedule)	
		18. Adjustments for tax purposes not recorded on books (Attach schedule)	
		19. Sundry debits to earned surplus (Attach schedule)	
		20. Total of lines 9 to 19	
		21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (Line 8 less line 20)	

How To Prepare Your 1959 Corporation Income Tax Return ON FORM 1120

(References are to the Internal Revenue Code).

Note: "Small Business Corporation" file Form 1120-S rather than Form 1120. See last paragraph of General Instruction H.

GENERAL INSTRUCTIONS

A. Corporations required to make a return on Form 1120.—Every domestic and every resident foreign corporation not expressly exempt from taxation under chapter 1 (Section 501), whether or not having any taxable income, must file a return. The term "corporation" is defined by the Code to include associations, joint-stock companies, and insurance companies.

Partnerships and proprietorships may elect to be taxed as domestic corporations if an election is made not later than 60 days after the close of the taxable year and if certain qualifications are met. (Section 1361.) If the return is filed by a proprietorship or partnership, electing to be taxed as a corporation under section 1361, it must be signed by the proprietor or a partner.

If a receiver, trustee in dissolution, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form required of other corporations. (Section 6012.)

A mutual savings bank not having capital stock represented by shares; a domestic building and loan association, a domestic savings and loan association, a Federal savings and loan association, substantially all the business of which is confined to making loans to members; and a cooperative bank without capital stock, operated for mutual purposes and without profit, are subject to income tax and must file returns.

B. Period to be covered by return.—Returns shall be filed for the calendar year 1959 or fiscal year beginning in 1959 and ending in 1960. A fiscal year is an accounting period of 12 months ending on the last day of a calendar month other than December, but if a taxpayer has made the election provided in section 441 (f), the term "fiscal year" means an annual period varying from 52 to 53 weeks. If a taxpayer has no annual accounting period, or keeps no books, or has an accounting period which does not qualify as a fiscal year, the return must be filed for the calendar year, except as provided in section 443.

For the procedure to follow in having an established accounting period, see your District Director.

C. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. For procedure to be followed in securing consent, see your District Director.

Cash receipts and disbursements method.—Under this method, a taxpayer includes all items of taxable income (whether cash, property, or services) in the year when it is actually or constructively received and claims as deductible expenses only those expenses actually paid. Income is constructively received when the amount is credited to the taxpayer's account, or set aside for it, and is unconditionally subject to its command. This includes uncashed checks, bank interest credited, matured bond coupons, and other similar items which can be immediately turned into cash. Do not deduct capital expenditures.

Accrual method.—Under this method income is reported in the year when the taxpayer first has a definite right to income, the amount of which can be ascertained with reasonable accuracy, while deductions are taken in the year in which there is first established a specific liability, the amount of which can be ascertained with reasonable accuracy. Where the right to income or the liability for expense is uncertain, or the amount of such income or expense cannot be ascertained with reasonable accuracy, accrual is generally postponed until a determination is possible.

Other methods.—Separate provisions are contained in section 453 for installment method of accounting. For other information on accounting methods, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return or accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

D. Filing of return and payment of tax.—Returns of domestic and resident foreign corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due as shown on line 31, page 1 of the return, must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the District Director. The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

A declaration of estimated tax must be made by every corporation which is subject to income tax under section 11 or 1201 (a), or subchapter L of chapter 1 (relating to insurance companies), if its income tax for the taxable year can reasonably be expected to exceed \$100,000 plus the amount of any estimated credits against tax. (See Form 1120-ES.) In the case of affiliated corporations filing a consolidated return, see consolidated return regulations prescribed under section 1502.

Additional charge for underpayment of estimated tax.—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier.

The charge with respect to any underpayment of any installment is mandatory and will be made unless the exceptions specified in section 6655 (d) are applicable.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of the "relief provisions" of section 6655 (d), attach a statement to your return explaining which of the provisions applies to you, showing any necessary computations. If you wish, you may obtain Form 2220 from the nearest Internal Revenue Service office for this purpose.

E. Signature and verification.—The return must be signed either by the president, vice-president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of

Instructions—Form 1120 (1959)

PAGE 2

a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer.

F. Failure to file, etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

G-(1). Information at the source.—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more during the calendar year 1959 to an individual, a partnership, or a fiduciary, or (2) salaries or wages of \$600 or more shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W-2, provided copies of withholding statements on Form W-2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

Except as stated below, the returns on Forms 1096 and 1099 shall also include dividend payments totaling \$10 or more during the calendar year 1959 to each shareholder who is an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident. In the case of payments by a building and loan association, a cooperative bank, a homestead association, a credit union, or a savings and loan association, such total shall be \$600 or more. In the case of payments by a corporation described in sections 501 (c) (12), (15), (16), 521 and 522, or in the case of a national farm loan association or a production credit association, such total shall be \$100 or more.

The returns on Forms 1096 and 1099 shall also include (except in the case of insurance companies taxable under Subchapter L and corporations exempt under section 501 (c) (12) or (15)) patronage dividends, rebates, and refunds totaling \$100 or more during the calendar year 1959, whether in cash, merchandise, capital stock, revolving fund certificates, retain certificates, certificates of indebtedness, letters of advice, or in some other manner.

G-(2). Information regarding dissolution or liquidation.—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1959.

G-(3). Certain transfers of property on or after January 1, 1951.—Under certain circumstances the \$25,000 exemption from surtax and the \$100,000 accumulated earnings credit are not allowed or may be reduced to a lesser figure. Section 1551 provides that if a corporation on or after January 1, 1951, transfers all or part of its property (other than money) to another corporation which was created for the purpose of acquiring such property or which was not actively engaged in business at the time of such acquisition and if after such transfer the transferor corporation or its stockholders, or both, are in control of such transferee corporation during any part of the taxable year of such transferee corporation, the transferee corporation shall not for such taxable year (except as may be otherwise determined under section 269 (b)) be allowed either the \$25,000 exemption from surtax provided in section 11 (c) or the \$100,000 accumulated earnings credit provided in section 535 (c), unless such transferee corporation shall establish by the clear preponderance of the evidence that the securing of such exemption or credit was not a major purpose of such transfer. For the purposes of section 1551, control means the ownership of stock possessing at least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of stock of the corporation. Rules are provided in sections 544 and 1551 for determining ownership of stock. For allocation of the surtax exemption and the accumulated earnings credit in certain cases, see section 269 (b).

G-(4). Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross

dollar amount billed during the current taxable year under all contracts and/or subcontracts.

H. Returns of certain corporations. Domestic corporations entitled to benefits of section 931.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (a) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (b) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

Resident foreign corporations.—Foreign corporations which at any time within the taxable year are engaged in trade or business within the United States shall make returns on Form 1120 of income derived from sources within the United States. (Section 882.)

Nonresident foreign corporations.—Foreign corporations not engaged in trade or business within the United States at any time within the taxable year are subject to tax upon gross income from sources within the United States (determined under the provisions of sections 861 through 864) consisting of fixed or determinable annual or periodical income and of certain gains derived from the disposal of timber and coal. Returns required from these corporations must be made on Form 1120NB.

Insurance companies.—Life insurance companies subject to tax imposed by section 802 shall make returns on Form 1120L. Mutual insurance companies subject to tax imposed by section 821 shall make returns on Form 1120M. Insurance companies described in section 831, and mutual savings banks described in section 594 and conducting life insurance business, shall make returns on Form 1120. There should be filed with the return a copy of the 1959 annual statement approved by the National Association of Insurance Commissioners which contains the underwriting and investment exhibit.

Regulated investment companies.—If for any given year the investment company satisfies the requirements of section 851 it will be considered a regulated investment company for that year.

Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541-547.)

Foreign personal holding companies.—Section 551 (a) requires that the undistributed foreign personal holding company income of a foreign personal holding company, as defined in section 552, shall be included as a dividend in the gross income of the United States shareholders in the amount provided by subsection (b). Schedule 1120PH is not required, but information returns on Forms 957 and 958 must be filed by the officers, directors, and certain United States shareholders as provided by section 6035 and the regulations thereunder.

A foreign corporation which is a personal holding company, as defined in section 542 but not within the definition of section 552, is subject to the tax imposed by section 541 on undistributed personal holding company income and must file a schedule 1120PH with its return.

Exempt organizations.—Section 511 imposes a tax upon the income derived from an unrelated trade or business of certain exempt organizations. Every such organization subject to this tax must file a Form 990-T.

Exempt farmers' cooperatives.—Section 522 imposes a tax upon certain cooperatives exempt under section 521. Every such organization subject to tax must file Form 990-C.

Small business corporations.—Corporations which qualify and elect under section 1372 (a) to have their taxable income taxed directly to the shareholders (rather than to the corporation), must file Form 1120-S, instead of Form 1120. To qualify for this

treatment, a company must be a domestic corporation which is not a member of an affiliated group (as defined in section 1504) and which does not have (1) more than 10 shareholders; (2) a shareholder (other than an estate) who is not an individual; (3) a shareholder who is a nonresident alien; and (4) more than one class of stock.

I. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

J. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in Schedule L, the amounts of the various obligations owned. Also enter on line 3, Schedule M, all interest

K. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

L. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated corporations should be furnished in accordance with Instruction I. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of sections 124 and 124A of the Internal Revenue Code of 1939 or section 168 of the Internal Revenue Code of 1954.

Line 15, Schedule L, should be used by banks, building and loan associations, and other financial institutions to report demand and time deposits of customers, including withdrawable shares, share accounts, and investment certificates.

M. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 28, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M with the net profits shown by the income and expense statement submitted, and should be entered as line 28, page 1.

N. Attachments.—Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to any tax computation portion of a form or schedule.

O. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

received or accrued during the year on the various obligations listed therein. The net amount of interest reported on line 5 (a) is also allowable as a deduction. See the instructions for Schedule I. The amount of interest received or accrued on obligations issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof should be entered on line 5 (b). For provisions relating to amortizable bond premiums, see section 171.

For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

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7. Enter in the right-hand column the amount reported as rents in (a) plus the amount reported as royalties in (b).

(a) *Rents*.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

(b) *Royalties*.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 18 (b).

8. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

9. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details.

13. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

14. Enter in the right-hand column the amount deducted as bad debts in (a) plus the amount deducted as rents in (b).

(a) *Bad debts*.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method shall be made in writing at least 30 days prior to the close of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

(b) *Rents*.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7(a).

15. Enter in the right-hand column the amount deducted as taxes in (a) plus the amount deducted as interest in (b).

(a) *Taxes*.—Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6 (tax computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

(b) *Interest*.—Enter interest paid or accrued on business indebtedness. Do not include in line 15(b) interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

16. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a

State, a Territory, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State or Territory, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 27, and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

17. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

18. Enter in the right-hand column the amount deducted as amortization in (a) plus the amount deducted as depletion in (b).

(a) *Amortization*.—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) *Emergency facilities*.—Section 168;
- (b) *Grain storage facilities*.—Section 169;
- (c) *Research and experimental expenditures*.—Section 174;
- (d) *Exploration expenditures*.—Section 615;
- (e) *Development expenditures*.—Section 616;
- (f) *Organizational expenses*.—Section 248; and
- (g) *Trade-mark and trade-name expenditures*.—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

(b) *Depletion.*—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

19. *Depreciation.*—If a deduction is claimed on account of depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected life of the property to the taxpayer. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C. A brief description of the various methods of depreciation follows:

(a) *Straight line method.*—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the estimated useful life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) *Declining balance method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including

the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or $(5+4+3+2+1)$. For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than \$10,000. This additional first-year depreciation is allowed in full for the first taxable year for which a deduction is allowable under section 167, regardless of the date of acquisition. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of the affiliated group will be treated as one taxpayer, and the \$10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

20. *Advertising.*—Enter on line 20 the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

21. (a) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 21 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trustees, whether or not the trust is exempt under section 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(b) *Other employee benefit plans.*—Enter on line 21 (b) deductions for contributions to employee benefit plans (other than those claimed on line 21 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

22. *Other deductions authorized by law.*—Enter on line 22 any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

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No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 15 (b). Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

25. Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss for taxable years ending after December 31, 1957, may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term "net operating loss" means, for taxable years ending

after December 31, 1953, the excess of allowable deductions over gross income, computed with the following modifications:

(a) No net operating loss deduction is allowed.

(b) The special deductions provided in section 242 (partially tax-exempt interest) and section 922 (Western Hemisphere trade corporations) are not allowed.

(c) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172-2 of the regulations.

(d) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(b) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

With respect to all taxable years, whether they begin before, on, or after January 1, 1954, in determining the amount of any net operating loss carryback or carryover to any taxable year, the necessary computations involving any other taxable year must be made under the law applicable to such other taxable year. (Section 172 (e).)

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Section 852 (b) (2) provides that no net operating loss deduction shall be allowed in the case of a regulated investment company.

27. Special deductions.—See the instructions for Schedule I.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under Act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the Act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends received deductions.—(a) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent for taxable years beginning prior to July 1, 1960 (59.681 percent for taxable years beginning on or after July 1, 1960), of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(c) *Dividends received from certain foreign corporations.*—

Enter 85 percent of dividends received from certain foreign corporations. See section 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply. In the case of a small business investment company, the dividends received deduction of 100 percent reported on line 36 (a) is not subject to the overall 85 percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed, in accordance with section 247, an amount equal to 26.923 percent for taxable years beginning prior to July 1, 1960 (29.787 percent for taxable years beginning on or after July 1, 1960), of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922 a deduction equal to 26.923 percent for taxable years beginning prior to July 1, 1960 (29.787 percent for taxable years beginning on or after July

1, 1960), of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning before July 1, 1960, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1960, the normal tax is equal to 25 percent of taxable income.

2. Surtax.—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds \$25,000.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53 week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. Consolidated returns.—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest). If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies), in-

cluding mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 7) and schedules. The first partial tax should be computed by using lines 1 to 5. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on line 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 6 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1119 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see section 904 (c).

If the corporation is entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on line 30 (b); page 1, and indicate by amount that such a credit is being claimed. Attach Copy B of Form 2439 to page 1 of the Form 1120.

9. Overpayment credited to estimated tax.—If the taxpayer elects to have all or part of the overpayment shown by his return applied to his estimated tax for his succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.

10. Resident foreign corporations.—Foreign corporations engaged in trade or business within the United States are subject to tax on their income from sources within the United States at the rates specified in section 11. (Section 882.)

11. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

PAGE 8

PRINCIPAL BUSINESS ACTIVITY

In reporting the "Principal business activity," on page 3, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1), plus all other income (lines 4 through 9). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale food," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the "business group code number" on page 3 from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERY

Code

011 Agriculture, forestry, and fishery.

MINING AND QUARRYING

Metal mining:

101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.

121 Bituminous coal and lignite mining.

Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
133 Oil- and gas-field services.

Nonmetallic mineral and anthracite mining:

141 Stone, sand, gravel.
149 Other nonmetallic minerals, except fuels, including anthracite.

CONSTRUCTION

151 General contractors: buildings.
152 General contractors: other.
155 Special trade contractors.

MANUFACTURING

Beverages:

191 Soft drinks, carbonated waters, and flavoring extracts and sirups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:

200 Meat products.
201 Dairy products, including combined processing and distribution of milk.
202 Canning, preserving, and freezing fruits, vegetables, and seafoods.
203 Grain-mill products, cereal preparations, wet corn milling, starch.
204 Bakery products, including production for retail, except on premises.
205 Sugar, cane and beet.
206 Confectionery, related products.
207 Vegetable and animal oils and fats, except fatty acids.
208 Other food preparations and kindred products, including manufactured ice and sweetening sirups.

211 Tobacco manufacturers.

Textile mill products:

220 Yarn and thread mills, including carpet and rug yarn.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other small-ware mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills and converters.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills, except hard surface floor coverings.
228 Other textile goods, including wool scouring and combing, tow to top mills, the cord and fabrica.

Apparel, finished products made from fabrics, similar materials; converters:

231 Men's and boys' clothing, except fur, rubber, and leather.
233 Women's clothing, and children's and infants' wear, except fur, rubber, and leather.
237 Other apparel and accessories, hats, caps, millinery, fur goods, raincoats, belts, leather garments.
238 Other fabricated textile products, including housefurnishings, textile bags, canvas products, stitching, and apparel findings.

Lumber and wood products, except furniture:

241 Logging camps, logging contractors, sawmills, and planing mills.
243 Millwork, veneer, plywood, prefabricated structural wood products.
249 Other wood products, wooden containers, cork, wood preserving.

Furniture and fixtures, wood or metal:

251 Household furniture.
259 Other furniture, office and store fixtures, venetian blinds, shades, except scientific and medical furniture.

Paper and allied products:

261 Pulp mills.
262 Paper, paper board, and building paper and building board mills.

Code

265 Paperboard containers and boxes, paper cups, sanitary food containers.
269 Converted paper and paperboard products, paper bags.

Printing, publishing, and allied industries:

271 Newspapers.
272 Periodicals, including comic books.
273 Books.
275 Commercial printing, manifold business forms, greeting cards.
278 Other publishing, bookbinding, and service industries for the printing trade.

Chemicals and allied products:

280 Industrial inorganic and organic chemicals, including gases, pigments.
281 Plastics materials and synthetic resins, rubber, and man-made fibers, except glass.
282 Drugs and medicines, vitamins.
283 Soap, detergents, and cleaning preparations, surface active agents, sulfonated oils and assistants.
284 Paints, varnishes, lacquers, enamels, putty, except color pigments.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Other chemicals, including gum and wood, fatty acids, and explosives.

Petroleum refining and related industries:

291 Petroleum refining.
299 Other petroleum and coal products, except coke and byproducts.

Rubber and plastics products:

301 Tires and inner tubes, camelback.
306 Other rubber products, fabrics.
307 Plastics products, except plastics materials.

Leather and leather products; converters:

314 Footwear, except rubber.
319 Other leather goods, patent leather, gloves; leather tanning, finishing.

Stone, clay, and glass products:

321 Glass and glass products.
324 Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster products, lime, and ready-mixed concrete.
329 Other nonmetallic mineral products, abrasive, asbestos, mineral wool; cut stone and stone products.

Primary metal industries:

331 Blast furnaces, steel works, rolling and finishing mills, coke ovens; steel wire, nails, spikes, pipe, cold rolled sheet, bars.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, alloying of nonferrous metals, alloys, wire.
336 Nonferrous foundries.
338 Other primary metal industries, forgings, nonferrous nails, spikes.

Fabricated metal products, except machinery, and transportation equipment:

340 Metal cans.
341 Cutlery, hand tools, general hardware, except all-metal cutlery.
342 Heating apparatus, except electric and plumbing fixtures.
343 Fabricated structural metal products, boiler shops, heat exchangers, metal doors, windows, screens.
344 Screw machine products, bolts, nuts.
345 Metal stampings.
346 Metal coating, engraving, services.
347 Ordnance and accessories.
348 Other fabricated metal products; pipe, fittings, except plumbers' brass goods; valves; wire products except insulated wire and nails.

Machinery, except electrical and transportation equipment:

350 Engines and turbines, turbine generator set units.
351 Farm machinery and equipment.
352 Construction, mining, materials handling machinery and equipment, elevators, escalators, monorail systems.
353 Metalworking machinery and equipment, including dies and metal molds.
354 Special industry machinery.
355 General industry machinery and equipment, ball bearings, industrial patterns, dielectric heating units.
356 Office, computing, and accounting machines, except photocopy equipment.

Code

357 Service industry machines, automatic merchandising, commercial cooking and soda fountain equipment.
358 Other machinery, parts, machine shops.

Electrical machinery and equipment:

361 Electrical transmission and distribution equipment, except wiring devices, carbon and graphite products.
362 Electrical industrial apparatus, motors and generators, controls, welding, carbon and graphite products.
363 Household appliances, electrical, non-electrical.
364 Electric lighting and wiring equipment, except insulated wire.
365 Radio and television receiving sets, except communication types; phonographs, records, and parts.
366 Communication equipment, transmitting, signaling apparatus.
367 Electronic components, and accessories, electron tubes, except X-ray.
368 Other electrical machinery, equipment, supplies, batteries, X-ray, equipment for internal combustion engines.

Transportation equipment, except electrical and motor vehicle equipment:

371 Aircraft, complete.
372 Aircraft parts, rocket motors.
373 Ship and boat building, repairing.
374 Railroad equipment, streetcars.
379 Other transportation equipment, motorcycles, bicycles, trailer coaches.

Motor vehicles and motor vehicle equipment, except electrical equipment:

381 Motor vehicles, including bodies and truck trailers.
384 Motor vehicle parts, accessories, except tires, glass, trailer coaches.

Professional, scientific, and controlling instruments; photographic and optical goods; watches, clocks:

391 Engineering, scientific, measuring, and controlling instruments.
393 Optical and medical instruments.
396 Photographic equipment and supplies.
397 Watches, clocks, devices, and parts.

Other manufacturing industries:

401 Jewelry (precious metal), plated and silverware, all-metal cutlery.
402 Costume jewelry, except precious metal.
404 Toys, amusement, athletic goods.
408 Other manufacturing, linoleum, except cork, soda fountain equipment, industrial patterns, metal molds.

TRANSPORTATION, COMMUNICATION, AND OTHER PUBLIC UTILITIES

Transportation:

411 Railroads, railway express.
412 Local and suburban passenger transportation.
413 Trucking and warehousing.
414 Other motor vehicle transportation, including taxicabs and intercity and school buses.
415 Petroleum pipeline transportation.
416 Water transportation.
417 Air transportation.
418 Services, supplementary to transportation.

Communication:

421 Telephone (wire or radio).
422 Telegraph (wire and radio).
423 Radio and television broadcasting.
429 Other communication.

Electric and gas utilities:

431 Electric companies and systems.
432 Gas production and distribution, except natural gas production.
441 Water supply and other public utilities.

WHOLESALE TRADE

Food and related products:

477 Meat and products, except canned and frozen, or poultry and fish.
479 Other food and related products.

Electrical goods, hardware, plumbing:

486 Electrical goods.
487 Hardware, plumbing and heating equipment and supplies.

Other wholesalers:

491 Alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, paints.

Code

494 Lumber and construction materials.
495 Machinery, equipment, and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Other wholesalers.

RETAIL TRADE

521 Food.

General merchandise:

531 Department stores.
532 Mail order houses; general, special.
533 Limited price variety stores.
539 Other general merchandise.
541 Apparel and accessories.
551 Furniture, home furnishings, appliance, radio, music stores.

Automotive dealers and service stations:

561 Automobiles and trucks.
563 Tires, batteries, accessories; aircraft and other automotive dealers.
564 Service stations.

581 Eating and drinking places.

Building materials, hardware, farm:

591 Lumber and building materials.
595 Hardware and farm equipment.

Other retail trade:

601 Drug stores.
602 Liquor stores.
607 Jewelry stores.
608 Other retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banks and trust companies:

621 Banks and trust companies, except mutual savings banks.
622 Mutual savings banks.

Credit agencies other than banks:

632 Savings and loan associations.
634 Personal credit agencies.
635 Business credit agencies.
638 Other credit institutions.

Holding and other investment companies:

641 Operating-holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment companies, 1958 Act.

649 Other investment and holding companies (other companies which derived 90 percent or more of total receipts from investments).

651 Security and commodity brokers, dealers, exchanges, and services.

Insurance carriers:

661 Life insurance.
662 Mutual, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:

681 Real estate owners and operators, including lessors of buildings (excludes developers of real property and lessors of real property other than buildings).
683 Developers of real property, including traders on own account.
684 Agents, brokers, managers, etc.
685 Title abstract companies.
689 Other real estate.

Lessors of real property, except buildings:

692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property except buildings.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:

721 Laundries, cleaning and dyeing.
723 Photographic studios including commercial photography.
729 Other personal services.

Business services:

731 Advertising.
739 Other business services.
Automobile and other repair services:
751 Automobile repair services and garages.
759 Other repair services.

Motion pictures:

781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.
791 Amusement and recreation services except motion pictures.
801 Other service organizations, schools.

FORM 1120-S U. S. Treasury Department Internal Revenue Service	U. S. SMALL BUSINESS CORPORATION RETURN OF INCOME FOR CALENDAR YEAR 1959 or other taxable year beginning....., 1959, and ending....., 19	1959
Date of election as small business corporation	PLEASE TYPE OR PRINT PLAINLY	
Employer's identification number	Name	
Total assets from line 14 Sch. L (See instruction N)	Number and street	
	City or town, postal zone number, State	

GROSS INCOME	✓
1. Gross receipts..... Less: Returns and allowances.....	✓
2. Less: Cost of goods sold (Schedule A) and/or operations (Schedule B)	
3. Gross profit	✓
4. Dividends	✓
5. Interest (Schedule C)	✓
6. Rents	✓
7. Royalties	✓
8. Gains and losses (from separate Schedule D (Form 1120-S))	
(a) Net short-term capital gain reduced by any net long-term capital loss	✓
(b) Net long-term capital gain reduced by any net short-term capital loss	✓
(c) Net gain (loss) from sale or exchange of property other than capital assets	✓
9. Other income (Attach schedule)	✓
10. Total income, lines 3 to 9, inclusive	
DEDUCTIONS	✓
11. Compensation of officers	
12. Salaries and wages (not deducted elsewhere)	✓
13. Rents	✓
14. Repairs (Do not include cost of improvements or capital expenditure)	✓
15. Bad debts (Schedule F)	✓
16. Interest	✓
17. Taxes (Schedule G)	✓
18. Contributions or gifts paid (Schedule H)	✓
19. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach schedule)	✓
20. Amortization (Attach schedule)	✓
21. Depreciation (Schedule I)	✓
22. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule)	✓
23. Advertising (Attach schedule)	✓
24. Amounts contributed under:	
(a) Pension, profit-sharing, stock bonus, annuity plans (Attach schedule)	✓
(b) Other employee benefit plans (Attach schedule)	✓
25. Other deductions (Schedule J)	✓
26. Total deductions in lines 11 to 25, inclusive	
27. Taxable income, line 10 less line 26	

SIGNATURE AND VERIFICATION (See Instruction F)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

 CORPORATE
SEAL

(Date)

(Signature of officer)

(Title)

I declare under the penalties of perjury that I prepared this return for the taxpayer named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Date)

(Individual or firm signature)

(Address)

Schedule A.—COST OF GOODS SOLD. (See Instruction 2) (Where inventories are an income-determining factor)	Schedule B.—COST OF OPERATIONS (Where inventories are not an income-determining factor)
<ol style="list-style-type: none"> 1. Inventory at beginning of year..... 2. Merchandise bought for manufacture or sale..... 3. Salaries and wages..... 4. Other costs per books (Attach schedule)..... 5. Total..... 6. Less: Inventory at end of year..... 7. Cost of goods sold (Enter here and on line 2, page 1). 	<ol style="list-style-type: none"> 1. Salaries and wages..... 2. Other costs (to be detailed): <ol style="list-style-type: none"> (a) (b) (c) (d) (e) 3. Total (Enter here and on line 2, page 1).....

Schedule C.—INTEREST (See Instruction 5)

	Gross Amount of Interest	Less: Amortizable Bond Premium	
1. Interest on loans, notes, mortgages, bonds, bank deposits, etc.			
2. Interest on corporation bonds, etc.			
3. Interest on obligations of the United States, etc.			
(a) Issued prior to March 1, 1941—(1) United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000, and (2) obligations of an instrumentality of the United States.			✓
(b) Issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof.			✓
4. Total interest—Enter here and on line 5, page 1			

Schedule D.—Separate Schedule D (Form 1120-S) should be used in reporting sales or exchanges of property and filed with this return (See Instruction 8)

Schedule F.—BAD DEBTS. (See Instruction 15)

1. Taxable year	Amount of Notes and Accounts Receivable Outstanding at—		4. Taxable Income Reported	5. Sales on Account	6. Bad Debts of Corporation if No Reserve Is Carried on Books	If Corporation Carries a Reserve	
	2. Beginning of Year	3. End of Year				7. Gross Amount Added to Reserve	8. Amount Charged Against Reserve
1956							
1957							
1958							
1959							

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D (Form 1120-S).

Schedule G.—TAXES. (See Instruction 17)

Schedule H.—CONTRIBUTIONS OR GIFTS PAID
(See Instruction 18)[illegible]

Schedule I.—DEPRECIATION. (See Instruction 21 and Summary on Page 3)

[illegible]

SUMMARY OF AMORTIZATION AND DEPRECIATION SCHEDULES

Part A.—DEPRECIATION		Part B.—AMORTIZATION (Attach detailed schedule)	
1. Straight line method.....		8. Emergency facilities.....	
2. Declining balance method.....		9. Grain storage facilities.....	
3. Sum of the years-digits method.....		10. Research or experimental expenditures..	
4. Based on units of production.....		11. Exploration and development expenditures.	
5. Additional first-year depreciation (Sec. 179).....		12. Organizational expenditures.....	
6. Other methods.....		13. Trademark and trade name expenditures..	
7. Total depreciation claimed.....	✓	14. Total amortization claimed.....	

Schedule J.—OTHER DEDUCTIONS. (See General Instruction L and Specific Instruction 25)

		Total (Enter here and on line 25, page 1) . .	✓
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Schedule K.—SHAREHOLDER'S SHARE OF INCOME (See page 3 of the instructions)

Computation of Corporation's Undistributed Taxable Income

1. Taxable income (from line 27, page 1)
2. Less: Money distributed as dividends out of earnings and profits of the taxable year
3. Corporation's undistributed taxable income

Schedule of Distribution and Income

1. Name and Address of Each Shareholder. (If return of shareholder is filed in another internal revenue district, specify district)	2. Stock Ownership		
	Number of Shares	Period Held	
		From	To
(a)			
(b)			
(c)			
(d)			
(e)			
Totals		x x x x x	x x x x x

Continuation of Schedule of Distribution and Income

3. Percentage of Time Devoted to Business		4. Compensation	5. Dividends		6. Share of Undistributed Taxable Income or Net Operating Loss	7. Share of Long-Term Capital Gain	8. Dividends Entitled to Exclusions and Credit	9. Amount Taxable as Ordinary Income	10. Nondividend Distributions	
			Dates	Amounts					Date	Amount
(a)										
(b)										
(c)										
(d)										
(e)										
Totals	x x x x x		x x x x x						x x x x x	

ADDITIONAL INFORMATION REQUIRED

A. Date incorporated.

B. Business group code number and principal business activities. (See new codes on page 4 of instructions.)
.....
.....

C. Did the corporation derive more than 80% of its gross receipts from sources outside the United States? ☐ Yes ☐ No.
Did the corporation derive more than 20% of its gross receipts from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for purposes of this question only to the extent of gains therefrom). ☐ Yes ☐ No.

D. Did the corporation during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951?
☐ Yes ☐ No.
If answer is "Yes," state the approximate aggregate gross dollar amount billed during the taxable year under all such contracts and/or subcontracts. See General Instruction I. \$.....

E. Enter amount of income (deficit) from:
(a) line 32, page 3, Form 1120, 1956 \$.....
(b) line 32, page 3, Form 1120, 1957 \$.....
(c) line 27, page 1, Form 1120-S, or
line 32, page 3, Form 1120 1958 \$.....

Schedule L.—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash.....				✓
2. Investments in governmental obligations:				
(a) United States and its instrumentalities.....				
(b) State, Territory, or a possession of the United States, any political subdivision thereof, or the District of Columbia.....				
3. Notes and accounts receivable.....			✓	
(a) Less: Reserve for bad debts.....			✓	
4. Inventories: (a) Other than last-in, first-out.....				✓
(b) Last-in, first-out.....				
5. Other current assets including short term marketable investments (Attach Schedule).....				
6. Mortgage and real estate loans.....				✓
7. Loans to shareholders.....				✓
8. Other investments (Attach schedule).....				✓
9. Buildings and other fixed depreciable assets.....			✓	
(a) Less: Accumulated amortization and depreciation.....			✓	
10. Depletable assets.....			✓	
(a) Less: Accumulated depletion.....			✓	
11. Land (net of any amortization).....				✓
12. Intangible assets (amortizable only).....			✓	
(a) Less: Accumulated amortization.....			✓	
13. Other assets (Attach schedule).....				
14. Total Assets.....				✓
LIABILITIES AND CAPITAL				
15. Accounts payable.....				✓
16. Bonds, notes, and mortgages payable (short-term) to:				
(a) Banks.....			✓	
(b) Small business investment companies.....			✓	
(c) Shareholders.....			✓	
(d) Others.....			✓	
17. Other current liabilities.....				✓
18. Bonds, notes, and mortgages payable (long-term) to:				
(a) Banks.....			✓	
(b) Small business investment companies.....			✓	
(c) Shareholders.....			✓	
(d) Others.....			✓	
19. Other liabilities (Attach schedule).....				✓
20. Capital stock.....				✓
21. Paid-in or capital surplus.....				✓
22. Surplus reserves (Attach schedule).....				✓
23. Earned surplus and undivided profits accumulated.....				✓
24. Shareholders' undistributed taxable income.....				✓
25. Total liabilities and capital.....				✓

Schedule M.—RECONCILIATION OF TAXABLE INCOME

1. Income from books.....		9. Total from line 8.....	
Add: Nondeductible items.....		Less: Nontaxable income and allowable deductions not recorded on books.....	
2. Contributions in excess of 5% limitation.....		10. Nontaxable interest on:	
3. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....		(a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia.....	
4. Unallowable interest expense.....		(b) Obligations of the United States issued on or before Sept. 1, 1917; all postal savings bonds.....	
5. Excess of capital losses over capital gains.....		11. Other nontaxable income (Attach schedule).....	
6. Adjustment for tax purposes not recorded on books (Attach schedule).....		12. Adjustment for tax purposes (Attach schedule).....	
7. Other (Attach schedule).....		13. Other (Attach schedule).....	
8. Total.....		14. Total.....	
		15. Taxable income (Line 9 minus 14).....	

Instructions for the 1959 Form 1120-S U. S. Small Business Corporation Return of Income

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120-S.—Every small business corporation (as defined in section 1371 (a)) which has filed a proper and timely election under section 1372 (a) not to be subject to the income tax imposed by chapter 1 must file Form 1120-S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120-S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371 (a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U. S.; or (4) where it has gross receipts of which more than 20 percent is derived from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for this purpose only to the extent of gains therefrom). Such termination is effective for the taxable year in which anyone of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372 (a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for five years unless the Secretary or his delegate consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1959 or other taxable year beginning in 1959.

E. Time and place for filing.—The return must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

F. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The statement at the bottom of page 1 of the return is required to be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular fulltime employee of the taxpayer.

G. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

H. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination

of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. For procedure to be followed in securing consent, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return or accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

I. (1) Information at the source.—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more during the calendar year 1959 to an individual, a partnership, or a fiduciary or (2) salaries or wages of \$600 or more shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W-2, provided copies of withholding statements on Form W-2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

I. (2) Information regarding dissolution or liquidation.—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1959.

I. (3) Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question E, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

J. Stock ownership in foreign corporations.—A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public offices, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of sections 124 and 124A of the Internal Revenue Code of 1939 or section 168 of the Internal Revenue Code of 1954.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373 (d).)

M. Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

N. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 14, Schedule L. In the event there are no assets at the end of the year, show total assets at the beginning of the year.

SPECIFIC INSTRUCTIONS

(Numbered to correspond with line numbers on page 1 of return)

1. Gross receipts.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, allowances from the sale price or service charge.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

5. Interest.—Enter the total interest from Schedule C. For provisions relating to amortizable bond premium, see section 171.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

7. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 31.

8. Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

9. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details, if spaces provided are not sufficient.

13. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 6.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.) No change of method is allowed without permission of the Commissioner.

16. Interest.—Enter interest paid or accrued on business indebtedness. Do not include in line 16 interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

17. Taxes.—Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Contributions or gifts paid.—Enter contributions or gifts actu-

ally paid within the taxable year to or for the use of organizations and governmental bodies as set forth in 170 (c).

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer, made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2).

19. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

20. Amortization.—If a deduction is claimed on account of amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) Emergency facilities—Section 168;
- (b) Grain storage facilities—Section 169;
- (c) Research and experimental expenditures—Section 174;
- (d) Exploration expenditures—Section 615;
- (e) Development expenditures—Section 616;
- (f) Organizational expenses—Section 248; and
- (g) Trademark and tradename expenditures—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

21. Depreciation.—If a deduction is claimed on account of depreciation, fill in Schedule I. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule I.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property to the taxpayer. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

(a) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

- 1. Declining balance method, using a rate not in excess of twice the applicable straight line method,
- 2. The sum of the years-digit method, and
- 3. Any other consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(b) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than \$10,000. This additional first-year depreciation is allowed in full for the first taxable year for which a deduction is allowable under section 167, regardless of the date of acquisition. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property

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held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

22. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

23. Advertising.—Enter on line 23 the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

24. (a) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 24 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trustee, whether or not the trust is exempt under section 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

24. (b) *Other employee benefit plans.*—Enter on line 24 (b) deductions for contributions to employee benefit plans (other than those claimed on line 24 (a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

25. Other deductions authorized by law.—Enter on line 25 any other authorized deductions for which no space is provided on the return. (See General Instruction L.) Any deduction claimed should be explained in Schedule J.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For non-allowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 16. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly, attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule K. Shareholder's Share of Income.—The schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 1.—Enter the name and address of each shareholder. Where return of shareholder is filed in an internal revenue district other than that which this return is filed, specify district.

Column 2.—Enter the number of shares of stock owned by each shareholder. If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 3.—Enter the percentage of time devoted to the business by each shareholder.

Column 4.—Enter salary and other payments to each shareholder for services rendered.

Column 5.—Enter for each shareholder the date and amount of each dividend distribution made in money or property, during the taxable year.

Column 6.—Enter for each shareholder who was a shareholder on the last day of the corporation's taxable year, his portion of the corporation's undistributed taxable income. A shareholder's portion of the undistributed taxable income is the amount which he would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss. For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.—Enter for each shareholder his pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 8b, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive) which are out of earnings and profits of the current year bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss can not exceed taxable income (line 27, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Enter in this column for each shareholder the amount of money or property includible in the income of the shareholder as dividends from the small business corporation which are entitled to the dividends received exclusion provided in section 116 and the credit provided by section 34. Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends received exclusion and credit. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion and credit would include, for example, dividends paid out of accumulated earnings and profits and from interest on tax exempt securities. The amounts shown in this column should be entered by the shareholders in Schedule A of their individual income tax returns, Forms 1040.

Column 9.—Enter in this column for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends received exclusion and credit (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Schedule H of their individual income tax returns, Forms 1040.

Column 10.—Enter in this column for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375 (d).

GENERAL INFORMATION

1. A net operating loss for any taxable year shall be allowed as a deduction from gross income of the shareholders in the manner and to the extent set forth in section 1374.

2. For treatment of family groups, see section 1375 (c).

3. For the adjustment to basis of stock of, and indebtedness owing to, shareholders, see section 1376.

4. For special rules applying to earnings and profits, see section 1377.

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PRINCIPAL BUSINESS ACTIVITY

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In reporting the "Principal business activity," on page 3 give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1, plus all other income lines 3 through 9, page 1). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale food," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the "business group code number" on page 3, under B of the Additional Information Required, from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND

FISHERY

Code
011 Agriculture, forestry, and fishery.

MINING AND QUARRYING

Metal mining:
101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.
121 Bituminous coal and lignite mining.
Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
138 Oil- and gas-field services.
Nonmetallic mineral and anthracite mining:
141 Stone, sand, gravel.
149 Other nonmetallic minerals, except fuels, including anthracite.

CONSTRUCTION

151 General contractors: buildings.
152 General contractors: other.
155 Special trade contractors.

MANUFACTURING

Beverages:
191 Soft drinks, carbonated waters, and flavoring extracts and syrups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:

200 Meat products.
201 Dairy products, including combined processing and distribution of milk.
202 Canning, preserving, and freezing fruits, vegetables, and seafoods.
203 Grain-mill products, cereal preparations, wet corn milling, starch.
204 Bakery products, including production for retail, except on premises.
205 Sugar, cane and beet.
206 Confectionery, related products.
207 Vegetable and animal oils and fats, except fatty acids.
208 Other food preparations and kindred products, including manufactured ice and sweetening syrups.

211 Tobacco manufacturers.

Textile mill products:

220 Yarn and thread mills, including carpet and rug yarn.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other small-ware mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills and converters.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills, except hard surface floor coverings.
228 Other textile goods, including wool scouring and combing, tow to top mills, tire cord and fabrics.

Apparel, finished products made from fabrics, similar materials; converters:

231 Men's and boys' clothing, except fur, rubber, and leather.
233 Women's clothing, and children's and infants' wear, except fur, rubber, and leather.
237 Other apparel and accessories, hats, caps, millinery, fur goods, raincoats, belts, leather garments.
238 Other fabricated textile products, including housefurnishings, textile bags, canvas products, stitching, and apparel findings.

Lumber and wood products, except furniture:

241 Logging camps, logging contractors, sawmills, and planing mills.
243 Millwork, veneer, plywood, prefabricated structural wood products.
249 Other wood products, wooden containers, cork, wood preserving.

Furniture and fixtures, wood or metal:

251 Household furniture.
259 Other furniture, office and store fixtures, venetian blinds, shades, except scientific and medical furniture.

Paper and allied products:

261 Pulp mills.
262 Paper, paper board, and building paper and building board mills.

Code
265 Paperboard containers and boxes, paper cups, sanitary food containers.
269 Converted paper and paperboard products, paper bags.

Printing, publishing, and allied industries:

271 Newspapers.
272 Periodicals, including comic books.
273 Books.
275 Commercial printing, manifold business forms, greeting cards.
278 Other publishing, bookbinding, and service industries for the printing trade.

Chemicals and allied products:

280 Industrial inorganic and organic chemicals, including gases, pigments.
281 Plastics materials and synthetic resins, rubber, and man-made fibers, except glass.
282 Drugs and medicines, vitamins.
283 Soap, detergents, and cleaning preparations, surface active agents, sulfonated oils and assistants.
284 Paints, varnishes, lacquers, enamels, putty, except color pigments.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Other chemicals, including gum and wood, fatty acids, and explosives.

Petroleum refining and related industries:

291 Petroleum refining.
299 Other petroleum and coal products, except coke and byproducts.

Rubber and plastics products:

301 Tires and inner tubes, camelback.
306 Other rubber products, fabrics.
307 Plastics products, except plastics materials.

Leather and leather products; converters:

314 Footwear, except rubber.
319 Other leather goods, patent leather, gloves; leather tanning, finishing.

Stone, clay, and glass products:

321 Glass and glass products.
324 Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster products, lime, and ready-mixed concrete.
329 Other nonmetallic mineral products, abrasive, asbestos, mineral wool; cut stone and stone products.

Primary metal industries:

331 Blast furnaces, steel works, rolling and finishing mills, coke ovens; steel wire, nails, spikes, pipe, cold rolled sheet, bars.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, alloying of nonferrous metals, alloys, wire.
336 Nonferrous foundries.
338 Other primary metal industries, forgings, nonferrous nails, spikes.

Fabricated metal products, except machinery, and transportation equipment:

340 Metal cans.
341 Cutlery, hand tools, general hardware, except all-metal cutlery.
342 Heating apparatus, except electric and plumbing fixtures.
343 Fabricated structural metal products, boiler shops, heat exchangers, metal doors, windows, screens.
344 Screw machine products, bolts, nuts.
345 Metal stampings.
346 Metal coating, engraving, services.
347 Ordnance and accessories.
348 Other fabricated metal products; pipe, fittings, except plumbers' brass goods; valves; wire products except insulated wire and nails.

Machinery, except electrical and transportation equipment:

350 Engines and turbines, turbine generator set units.
351 Farm machinery and equipment.
352 Construction, mining, materials handling machinery and equipment, elevators, escalators, monorail systems.
353 Metalworking machinery and equipment, including dies and metal molds.
354 Special industry machinery.
355 General industry machinery and equipment, ball bearings, industrial patterns, dielectric heating units.
356 Office, computer, and accounting machines, except photocopy equipment.

Code
357 Service industry machines, automatic merchandising, commercial cooking and soda fountain equipment.
358 Other machinery, parts, machine shops.

Electrical machinery and equipment:

361 Electrical transmission and distribution equipment, except wiring devices, carbon and graphite products.
362 Electrical industrial apparatus, motors and generators, controls, welding, carbon and graphite products.
363 Household appliances, electrical, non-electrical.
364 Electric lighting and wiring equipment, except insulated wire.
365 Radio and television receiving sets, except communication types; phonographs, records, and parts.
366 Communication equipment, transmitting, signaling apparatus.
367 Electronic components, and accessories, electron tubes, except X-ray.
368 Other electrical machinery, equipment, supplies, batteries, X-ray, equipment for internal combustion engines.

Transportation equipment, except electrical and motor vehicle equipment:

371 Aircraft, complete.
372 Aircraft parts, rocket motors.
373 Ship and boat building, repairing.
374 Railroad equipment, streetcars.
379 Other transportation equipment, motorcycles, bicycles, trailer coaches.

Motor vehicles and motor vehicle equipment, except electrical equipment:

381 Motor vehicles, including bodies and truck trailers.
384 Motor vehicle parts, accessories, except tires, glass, trailer coaches.

Professional, scientific, and controlling instruments; photographic and optical goods; watches, clocks:

391 Engineering, scientific, measuring, and controlling instruments.
393 Optical and medical instruments.
396 Photographic equipment and supplies.
397 Watches, clocks, devices, and parts.

Other manufacturing industries:

401 Jewelry (precious metal), plated and silverware, all-metal cutlery.
402 Costume jewelry, except precious metal.
404 Toys, amusement, athletic goods.
408 Other manufacturing, linoleum, except cork, soda fountain equipment, industrial patterns, metal molds.

TRANSPORTATION, COMMUNICATION, AND OTHER PUBLIC UTILITIES

Transportation:

411 Railroads, railway express.
412 Local and suburban passenger transportation.
413 Trucking and warehousing.
414 Other motor vehicle transportation, including taxicabs and intercity and school busses.
415 Petroleum pipeline transportation.
416 Water transportation.
417 Air transportation.
418 Services, supplementary to transportation.

Communication:

421 Telephone (wire or radio).
422 Telegraph (wire and radio).
423 Radio and television broadcasting.
429 Other communication.

Electric and gas utilities:

431 Electric companies and systems.
432 Gas production and distribution, except natural gas production.
441 Water supply and other public utilities.

WHOLESALE TRADE

Food and related products:

477 Meat and products, except canned and frozen, or poultry and fish.
479 Other food and related products.

Electrical goods, hardware, plumbing:

486 Electrical goods.
487 Hardware, plumbing and heating equipment and supplies.

Other wholesalers:

491 Alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, paints.

Code
494 Lumber and construction materials.
495 Machinery, equipment, and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Other wholesalers.

RETAIL TRADE

521 Food.

General merchandise:

531 Department stores.
532 Mail order houses; general, special.
533 Limited price variety stores.
539 Other general merchandise.

541 Apparel and accessories.

551 Furniture, home furnishings, appliance, radio, music stores.

Automotive dealers and service stations:

561 Automobiles and trucks.
563 Tires, batteries, accessories; aircraft and other automotive dealers.
564 Service stations.

581 Eating and drinking places.

Building materials, hardware, farm:

591 Lumber and building materials.
595 Hardware and farm equipment.

Other retail trade:

601 Drug stores.
602 Liquor stores.
607 Jewelry stores.
608 Other retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

Banks and trust companies:

621 Banks and trust companies, except mutual savings banks.
622 Mutual savings banks.

Credit agencies other than banks:

632 Savings and loan associations.
634 Personal credit agencies.
635 Business credit agencies.
638 Other credit institutions.

Holding and other investment companies:

641 Operating-holding companies (companies which derived less than 50 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment companies, 1958 Act.

649 Other investment and holding companies (other companies which derived 90 percent or more of total receipts from investments).

651 Security and commodity brokers, dealers, exchanges, and services.

Insurance carriers:

661 Life insurance.
662 Mutual, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:

681 Real estate owners and operators, including lessors of buildings (excludes developers of real property and lessors of real property other than buildings).
683 Developers of real property, including traders on own account.
684 Agents, brokers, managers, etc.
685 Title abstract companies.
689 Other real estate.

Lessors of real property, except buildings:

692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property except buildings.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:

721 Laundries, cleaning and dyeing.
723 Photographic studios including commercial photography.
729 Other personal services.

Business services:

731 Advertising.
739 Other business services.

Automobile and other repair services:

751 Automobile repair services and garages.
759 Other repair services.

Motion pictures:

781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.

791 Amusement and recreation services except motion pictures.
801 Other service organizations, schools.

DOES NOT CIRCULATE

STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns with accounting periods ended July 1959-June 1960*

Income statement and balance sheet information, net income, income subject to tax, income tax liability, and distributions to stockholders. Classifications by industry, size of total assets, business receipts, and net income, year of incorporation, type of tax, month accounting period ended, Internal Revenue districts and regions in which returns were filed, and selected ratios. Separate data for returns with net income, returns of small business corporations taxed through shareholders, consolidated returns, returns with foreign tax credit, and Western Hemisphere trade corporation returns. Historical Summary, 1950-51 through 1959-60. (Summer 1962)

U.S. Business *Tax Returns with accounting periods ended July 1960-June 1961, Preliminary*

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS

Number, receipts, profits, depreciation and inventory. Classifications by industry, size of profit, size of business receipts, and size of total assets. (December 1962)

Individual *Income Tax Returns for 1960*

Sources of income, adjusted gross income, exemptions, itemized deductions, income tax, self-employment tax, and tax credits, by adjusted gross income classes. Selected sources of income, itemized deductions and total deductions by their respective size. Data on sick pay excluded from salaries, total dividends, and dividend exclusion. Income and taxes reported on Forms 1040A and 1040W. Information from returns of taxpayers age 65 and over. Sources of income by States. Adjusted gross income, exemptions, and income tax by size of adjusted gross income for each State. Historical data 1951 through 1960. (October 1962)

Fiduciary, Gift, and Estate *Tax Returns filed during 1961*

FIDUCIARY INCOME TAX RETURNS FOR 1960: Sources of income, deductions, exemptions, income tax liability, tax credits, tax payments. Classifications by trusts (bank-administered and nonbank-administered), and estate, size of total income and taxable income, tax status, types of tax, and States. Historical Summary 1951 through 1960. (December 1962)

GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and tax liability. Classifications by type of gifts, size of taxable gift and total gift, tax status, recurrent donors, consent status, and States. (December 1962)

ESTATE TAX RETURNS: Gross estate, deductions, specific exemption, tax liability, tax credits, out-of-state real estate, stocks and bonds of unlisted out-of-state corporations, life insurance, and annuities. Classifications by type of property, tax status, size of gross estate and net estate before exemption, method of estate valuation, and States. Historical Summary 1951 through 1960. (December 1962)

Recent Publications

Corporation Income Tax Returns with accounting periods ended July 1959-June 1960, Preliminary (32 pp., 30¢)

U. S. Business Tax Returns with accounting periods ended July 1959-June 1960, Preliminary (39 pp., 30¢)

Individual Income Tax Returns for 1960, Preliminary (22 pp., 20¢)

Fiduciary, Gift and Estate Tax Returns filed during 1959 (116 pp., 70¢)

Statistics of Income publications are for sale by the Superintendent of Documents,
U. S. Government Printing Office, Washington 25, D. C.